

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re	)	Chapter 11
)	
DELPHI CORPORATION, et al.,	)	Case No. 05-44481(RDD)
)	
Debtors.	)	(Jointly Administered)
_____)	

**NOTICE OF FILING OF FOURTH INTERIM APPLICATION
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES OF
WARNER STEVENS, L.L.P., AS CONFLICTS COUNSEL TO
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD OF OCTOBER 1, 2006 THROUGH JANUARY 31, 2007**

PLEASE TAKE NOTICE that on March 30, 2007, Warner Stevens, L.L.P., as Conflicts Counsel to the Official Committee of Unsecured Creditors (the “Committee”) of Delphi Corporation and its affiliated debtors in the above-captioned cases (collectively, “Delphi” or the “Debtors”), filed its Fourth Interim Application for Compensation and Reimbursement of Expenses for the Period of October 1, 2006 through January 31, 2007 (the “Application”), with the United States Bankruptcy Court for the Southern District of New York.

PLEASE TAKE FURTHER NOTICE that the Application requests interim approval of compensation for professional fees in the amount of \$117,281.50 and reimbursement of expenses incurred in the amount of \$5,654.20 for the period of October 1, 2006 through January 31, 2007.

PLEASE TAKE FURTHER NOTICE that a hearing to consider approval of the Application will be held on June 26, 2007, at 10:00 a.m. (Eastern) (the “Hearing”) before the Honorable Robert D. Drain, at the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York, 10004.

PLEASE TAKE FURTHER NOTICE that the Application may be (1) examined and inspected by interested parties between the hours of 9 a.m. and 4:30 p.m. (Eastern) during the

days when the Court is in session, at the offices of the Clerk of the Bankruptcy Court, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York, 10004-1408, (2) viewed online at <http://www.nysb.uscourts.gov> or <http://www.delphidocket.com>, or (3) obtained by providing a written request to Warner Stevens, L.L.P., at the address listed below.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the compensation and expenses requested in the Application must comply with the Federal Rules of Bankruptcy Procedure and the Local Rules of the United States Bankruptcy Court for the Southern District of New York, must be set forth in writing describing the basis for such objection and must be filed with the Court electronically in accordance with General Orders M-182 and M-193, as amended, by registered users of the Bankruptcy Court's electronic case filing system and, by all other parties in interest, on a 3½ inch disk, preferably in Portable Document Format (pdf), WordPerfect or any other Windows-based word processing format (with a hard copy delivered directly to Chambers) and served in accordance with General Order M-182, as amended, or by first-class mail upon each of the following: (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan, 48098, Attn: General Counsel; (ii) Skadden Arps Slate Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois, 60606, Attn: John Wm. Butler, Jr., Esq.; (iii) Office of the United States Trustee, 33 Whitehall Street, Suite 2100, New York, New York, 10004, Attn: Alicia M. Leonhard, Esq.; (iv) Latham & Watkins LLP, 885 Third Avenue, New York, New York, 10022-4802, Attn: Robert J. Rosenberg, Esq., (v) Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York, 10017, Attn: Marissa Wesley, Esq.; (vi) Davis Polk & Wardell, 450 Lexington Avenue, New York, New York, 10017, Attn: Marlane Melican, Esq.; and (vii) Warner Stevens, L.L.P., 301 Commerce Street, Suite 1700, Fort Worth,

Texas, 76102, Attn: Michael D. Warner, Esq., so as to be **received no later than 4:00 p.m. (Eastern) on June 19, 2007.**

PLEASE TAKE FURTHER NOTICE that only those objections made as set forth herein and in accordance with the Case Management Order will be considered by the Bankruptcy Court at the Hearing. If no objections to the Application are timely filed and served in accordance with the procedures set forth herein and in the Case Management Order, the Bankruptcy Court may enter an order granting the Application without further notice.

Dated: March 30, 2007

/s/ Michael D. Warner
Michael D. Warner
(TX State Bar No. 00792304)
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CONFLICTS COUNSEL FOR THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

)	
In re	)	Chapter 11
)	
DELPHI CORPORATION, et al.,)	Case No. 05-44481(RDD)
)	
Debtors.)	Jointly Administered
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**SUMMARY OF FOURTH INTERIM FEE APPLICATION FOR
COMPENSATION AND REIMBURSEMENT OF EXPENSES OF
WARNER STEVENS, L.L.P., AS CONFLICTS COUNSEL TO
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD OF OCTOBER 1, 2006 THROUGH JANUARY 31, 2007**

Applicant: Warner Stevens, L.L.P.
Role in Case: Conflicts Counsel to the Official Committee of Unsecured Creditors
Date of Retention: January 6, 2006 (nunc pro tunc to November 10, 2005)
Compensation Period: October 1, 2006 – January 31, 2007

Current Application -

Fourth Interim (October 1, 2006 – January 31, 2007):

Compensation Requested	\$117,281.50
Expenses Requested	<u>\$5,654.20</u>
Total Requested	\$122,935.70
Less Amount Received to Date	<u>\$66,876.48</u>
Unpaid Amount	\$56,059.22

Blended Hourly Rate	\$429.76
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Previous Applications –

First Interim (November 10, 2005 – January 31, 2006):

Compensation Requested	\$322,376.00
Less Voluntary Reduction	<u>\$8,131.00¹</u>
Total Compensation Approved	\$314,245.00
Expenses Approved	<u>\$14,929.31</u>
Total Approved	\$329,174.31
Less Amount Received to Date	<u>\$321,185.01</u>
Unpaid Amount	\$7,989.30

Blended Hourly Rate	\$390.71
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¹ Warner Stevens voluntarily reduced the total professional fees requested in its First Interim Fee Application by \$8,131.00. Pursuant to the Omnibus Order Granting First Interim Applications of Certain Professionals for Allowance of Compensation and Reimbursement of Expenses (October 8, 2005 Through January 31, 2006) entered on February 15, 2007, the professional fees and expenses awarded to Warner Stevens by the Court total \$314,245.00 and \$14,929.31, respectively.

Second Interim (February 1, 2006 – May 31, 2006):

Compensation Requested	\$502,652.50
Less Voluntary Reduction	<u>\$8,131.00²</u>
Total Compensation Approved	\$494,521.50
Expenses Approved	<u>\$23,618.63</u>
Total Approved	\$518,140.13
Less Amount Received to Date	<u>\$465,860.73</u>
Unpaid Amount	\$52,279.40

Blended Hourly Rate \$418.24

Third Interim (June 1, 2006 – September 30, 2006):

Compensation Requested	\$138,352.50
Less Voluntary Reduction	<u>\$8,131.00³</u>
Total Compensation Approved	\$130,221.50
Expenses Approved	<u>\$10,044.48</u>
Total Approved	\$140,265.98
Less Amount Received to Date	<u>\$134,561.73</u>
Unpaid Amount	\$5,704.25

Blended Hourly Rate \$401.79

² Warner Stevens voluntarily reduced the total professional fees requested in its Second Interim Fee Application by \$8,131.00. Pursuant to the Omnibus Order Granting Second Interim Applications of Certain Professionals for Allowance of Compensation and Reimbursement of Expenses (February 1, 2006 Through May 31, 2006) entered on February 15, 2007, the professional fees and expenses awarded to Warner Stevens by the Court total \$494,521.50 and \$23,618.63, respectively.

³ Warner Stevens voluntarily reduced the total professional fees requested in its Third Interim Fee Application by \$8,131.00. Pursuant to the Omnibus Order Granting Third Interim Applications of Certain Professionals for Allowance of Compensation and Reimbursement of Expenses (June 1, 2006 Through September 30, 2006) entered on February 15, 2007, the professional fees and expenses awarded to Warner Stevens by the Court total \$130,221.50 and \$10,044.48, respectively.

HEARING DATE & TIME: JUNE 26, 2007, AT 10:00 A.M. (Eastern)
OBJECTIONS DUE: JUNE 19, 2007, AT 4:00 P.M. (Eastern)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re)	Chapter 11
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DELPHI CORPORATION, et al.,)	Case No. 05-44481(RDD)
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Debtors.)	(Jointly Administered)
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**FOURTH INTERIM APPLICATION FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES OF WARNER STEVENS, L.L.P., AS CONFLICTS
COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD OF OCTOBER 1, 2006 THROUGH JANUARY 31, 2007**

TO THE HONORABLE ROBERT D. DRAIN, UNITED STATES BANKRUPTCY JUDGE:

This Fourth Interim Application for Compensation and Reimbursement of Expenses (the “Application”) is made by Warner Stevens, L.L.P. (“Warner Stevens”) and seeks compensation for services rendered and costs advanced by Warner Stevens, for the period of October 1, 2006 through January 31, 2007 (the “Fourth Reporting Period”), as Conflicts Counsel to the Official Committee of Unsecured Creditors for the above-captioned Debtors (the “Debtors”). In support of the Application, Warner Stevens respectfully represents as follows:

I. JURISDICTION AND VENUE

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and 11 U.S.C. § 331. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A). Venue is proper in this district pursuant to 28 U.S.C. § 1409. The statutory predicates for the relief requested herein are sections 105(a), 330(a) and 331 of the United States Bankruptcy Code (the “Bankruptcy Code”). Pursuant to Local Guidelines, a certification regarding compliance with such guidelines is attached hereto as Exhibit “A.”

II. BACKGROUND

2. On October 8, 2005 (the “Petition Date”), Delphi Corporation and 38 affiliates (the “Debtors”) commenced their reorganization cases by filing voluntary Chapter 11 petitions with this Court. On October 14, 2005, three additional Debtors filed voluntary petitions. The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

3. On October 17, 2005, the United States Trustee for the Southern District of New York appointed the Official Committee of Unsecured Creditors for the Debtors’ cases (the “Committee”).

4. At a meeting of the Committee held on or about November 10, 2005, the Committee determined to retain Warner Stevens as its Conflicts Counsel.

5. On November 23, 2005, the Committee filed its Application for Order Under 11 U.S.C. §§ 327(a), 328 and 1103 and Fed.R.Bankr.P. 2014(a) Authorizing Employment and Retention of Warner Stevens, L.L.P., as Conflicts Counsel for the Official Committee of Unsecured Creditors.

6. This Court’s Final Order Under 11 U.S.C. §§ 327(a), 328 and 1103 and Fed.R.Bankr.P. 2014(a) Authorizing Employment and Retention of Warner Stevens, L.L.P., as Conflicts Counsel for the Official Committee of Unsecured Creditors, effective November 10, 2005, was entered in these Bankruptcy Cases on January 6, 2006 (the “Employment Order”). A copy of the Employment Order is attached hereto as Exhibit “B.”

7. No trustee or examiner has been appointed in the Debtors’ Chapter 11 Bankruptcy Cases.

III. REQUESTED COMPENSATION AND REIMBURSEMENT

8. This Application is filed by Warner Stevens pursuant to 11 U.S.C. §§ 330 and 331, and Rule 2016(a) of the Federal Rules of Bankruptcy Procedure and in accordance with the Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Professionals (as supplemented, the “Interim Compensation Order”).

9. By this Application, Warner Stevens seeks the following relief:

- a. Approval of Professional Fees incurred for the Fourth Reporting Period in the amount of \$117,281.50;
- b. Approval of Reimbursable Expenses incurred during the Fourth Reporting Period in the amount of \$5,654.20; and
- c. Authorization for the Debtors to pay to Warner Stevens such Professional Fees and Reimbursable Expenses due and owing for the Fourth Reporting Period in the amount of \$56,059.22. Such amount reflects the total amount requested by Warner Stevens for the Fourth Reporting Period, \$117,281.50 (fees) + \$5,654.20 (expenses), less \$66,876.48 (funds previously received for such fees and costs – as addressed in paragraph 14 below).

10. All of the professional services which are the subject of this Application were rendered by Warner Stevens exclusively at the request of the Committee and not for or at the request of any other person or entity.

11. No agreement exists, nor will any be made, to share any compensation received by Warner Stevens for its services on behalf of the Committee with any other person or firm, except among partners of Warner Stevens.

12. All of the expenses for which Warner Stevens seeks reimbursement were actually and necessarily incurred by Warner Stevens in connection with its rendition of professional services to or for the Committee.

13. As set forth in detail below, the services performed by Warner Stevens on behalf of the Committee have materially benefited the Debtors' chapter 11 estates and their respective creditors.

14. The Interim Compensation Order provides that professionals retained by order of the Court are permitted to submit monthly billings to the Debtors and, absent objection, 80% of the professional fees incurred and 100% of the reimbursable expenses incurred are authorized to be paid pursuant to the Interim Compensation Order. Warner Stevens has submitted requests for monthly compensation and reimbursement of expenses incurred during the Fourth Reporting Period and has received funds from the Debtors in these Bankruptcy Cases as follows:

Month	Professional Fees Requested	Reimbursable Expenses Requested	Professional Fees Paid (80%)	Reimbursable Expenses Paid (100%)	Balance Due to Warner Stevens
October 2006	\$24,542.00	\$764.55	\$19,633.60	\$764.55	\$4,908.40
November 2006	\$33,633.00	\$1,691.70	\$26,906.40	\$1,691.70	\$6,726.60
December 2006	\$21,667.00	\$546.63	\$17,333.60	\$546.63	\$4,333.40
January 2007	\$37,439.50	\$2,651.32	\$0.00	\$0.00	\$40,090.82
TOTALS	\$117,281.50	\$5,654.20	\$63,873.60	\$3,002.88	\$56,059.22

15. This is Warner Stevens' fourth interim fee application. On April 28, 2006, Warner Stevens filed with the Court, and served on interested parties, its "First Interim Application For Compensation and Reimbursement of Expenses of Warner Stevens, L.L.P., as Conflicts Counsel to the Official Committee of Unsecured Creditors for the Period of November 10, 2005 Through January 31, 2006" (the "First Fee Application"). The First Fee Application covered the period of November 10, 2005 through January 31, 2006. Pursuant to the First Fee Application, Warner Stevens sought Court approval, on an interim basis, of professional fees in the amount of \$322,376.00 and reimbursement of expenses in the amount of \$14,929.31, for a total award of \$337,305.31.

16. On February 15, 2007, the Omnibus Order Granting First Interim Applications of Certain Professionals for Allowance of Compensation and Reimbursement of Expenses (October 8, 2005 Through January 31, 2006) was entered by the Court awarding Warner Stevens professional fees in the amount of \$314,245.00 and reimbursement of expenses in the amount of \$14,929.31, for a total award of \$329,174.31, which reflects a voluntary reduction of \$8,131.00. Of the amount requested in the First Fee Application, Warner Stevens has received, pursuant to the terms of the Interim Compensation Order, the sum of \$321,185.01. Therefore, \$7,989.30 remains unpaid.

17. On July 31, 2006, Warner Stevens filed with the Court, and served on interested parties, its “Second Interim Application For Compensation and Reimbursement of Expenses of Warner Stevens, L.L.P., as Conflicts Counsel to the Official Committee of Unsecured Creditors for the Period of February 1, 2006 Through May 31, 2006 (the “Second Fee Application”). The Second Fee Application covered the period of February 1, 2006 through May 31, 2006. Pursuant to the Second Fee Application, Warner Stevens sought Court approval, on an interim basis, of professional fees in the amount of \$502,652.50 and reimbursement of expenses in the amount of \$23,618.63, for a total award of \$526,271.13.

18. On February 15, 2007, the Omnibus Order Granting Second Interim Applications of Certain Professionals for Allowance of Compensation and Reimbursement of Expenses (February 1, 2006 Through May 31, 2006) was entered by the Court awarding Warner Stevens professional fees in the amount of \$494,521.50 and reimbursement of expenses in the amount of \$23,618.63, for a total award of \$518,140.13, which reflects a voluntary reduction of \$8,131.00. Of the amount requested in the Second Fee Application, Warner Stevens has received, pursuant to the terms of the Interim Compensation Order, the sum of \$465,860.73. Therefore, \$52,279.40 remains unpaid.

19. On November 29, 2006, Warner Stevens filed with the Court, and served on interested parties, its “Third Interim Application For Compensation and Reimbursement of Expenses of Warner Stevens, L.L.P., as Conflicts Counsel to the Official Committee of Unsecured Creditors for the Period of June 1, 2006 Through September 30, 2006 (the “Third Fee Application”). The Third Fee Application covered the period of June 1, 2006 through September 30, 2006. Pursuant to the Third Fee Application, Warner Stevens sought Court approval, on an interim basis, of professional fees in the amount of \$138,352.50 and reimbursement of expenses in the amount of \$10,044.48, for a total award of \$148,396.98.

20. On February 15, 2007, the Omnibus Order Granting Third Interim Applications of Certain Professionals for Allowance of Compensation and Reimbursement of Expenses (June 1, 2006 Through September 30, 2006) was entered by the Court awarding Warner Stevens professional fees in the amount of \$130,221.50 and reimbursement of expenses in the amount of \$10,044.48, for a total award of \$140,265.98, which reflects a voluntary reduction of \$8,131.00. Of the amount requested in the Third Fee Application, Warner Stevens has received, pursuant to the terms of the Interim Compensation Order, the sum of \$134,561.73. Therefore, \$5,704.25 remains unpaid.

IV. EXHIBITS WITH DETAIL OF FEES AND EXPENSES

21. In the ordinary course of its business, Warner Stevens maintains records of time expended by attorneys and paralegals in rendering services to its clients. The time records are made contemporaneously with the rendition of professional services and are prepared contemporaneously by the professional who rendered the service.

22. Warner Stevens also maintains contemporaneous records of all actual and necessary expenses incurred in connection with the rendition of professional services to its clients in the ordinary course of its business.

23. The exhibits relating to the professional services performed and reimbursable expenses sought by Warner Stevens during the Fourth Reporting Period are as follows:

- a. Exhibit "C" is a summary of the hours expended during the Fourth Reporting Period by each professional.
- b. Exhibit "D" is a chronological statement, by Task Code, detailing all of the professional services rendered to the Committee during the Fourth Reporting Period, as transcribed from Warner Stevens' contemporaneous time records. The time records show the professional services rendered, the date on which the services were performed, the person who performed the services, a description of the services performed, and the amount of time spent performing the services.
- c. Exhibit "E" is a summary of the professional services rendered during the Fourth Reporting Period for each Task Code.
- d. Exhibit "F" is a statement detailing expenses incurred, which expenses are considered extraordinary and not included in Warner Stevens' overhead, for which approval of reimbursement is requested by this Application during the Fourth Reporting Period. Warner Stevens' policy regarding such extraordinary expenses is set forth in Section VI below.

V. SUMMARY OF LEGAL SERVICES PERFORMED BY WARNER STEVENS

24. Set forth below are summary descriptions of the legal services performed by Warner Stevens during the Fourth Reporting Period on behalf of the Committee. The legal services are grouped together by specific tasks and arranged by a designated Task Code. These Task Codes are different to some extent from the task codes used by other professionals in these Bankruptcy Cases and reflect the fact that many of the tasks performed by Warner Stevens for the Committee are "one off" specific projects for which Warner Stevens assigns matter descriptive and specific task codes. Some of the legal services described in the following Task Codes pertain to matters which are ongoing and for which Warner Stevens continues to provide legal services. The time records for the legal services, in a chronological listing by Task Code, are set forth in Exhibit "D." These legal

services were performed under the supervision of Michael D. Warner as conflicts counsel for the Committee.

A. Barclays Bank Rule 2004 Examination (BB)

25. In May 2006, the Debtors filed a motion (the “2004 Motion”) to take a 2004 examination of Barclays Bank PLC (“Barclays”). Pursuant to the 2004 Motion, the Debtors sought the production of documents and testimony with respect to the refusal by Barclays to turnover to the Debtors, on the grounds of set-off, approximately \$9 million that Barclays owes to the Debtors. The Debtors disputed Barclays’ right of setoff on various grounds, including lack of mutuality.

26. During the Fourth Reporting Period, Warner Stevens incurred time analyzing a Settlement Agreement between the Debtors and Barclays (the “Barclays Settlement Agreement”) that intended to resolve the 2004 Motion and the asserted set-off claim. Warner Stevens commented on the Barclays Settlement Agreement as well as the proposed order submitted to the Court to approve the Barclays Settlement Agreement. Warner Stevens also communicated, by way of memorandum, to the Committee the issues involved in the dispute and its recommendations respecting the same.

27. Under the category of Barclays Bank Rule 2004 Examination, Warner Stevens incurred 8.7 hours of professional time, which equates to \$3,192.50 of legal fees.

C. Claims Administration and Objections (CAO)

28. During the Fourth Reporting Period, Warner Stevens, in conjunction with Latham & Watkins, LLP (“Latham”), the Committee’s lead counsel, began reviewing certain claims, the omnibus objections to claims filed by the Debtors, and responses filed by the claimants whose claims have been objected to.

29. Approximately 16,500 proofs of claims have been filed against the Debtors in these cases. During the Fourth Reporting Period, Warner Stevens began reviewing claims that have not been objected to by the Debtors, as well as certain claims and settlement of claims that Latham could not review because of a conflict.

30. It is anticipated that Warner Stevens will continue to participate in the claims review process into the next reporting period.

31. Under the category of Claims Administration and Objections, Warner Stevens incurred 15.4 hours of professional time, which equates to \$7,108.00 of legal fees.

D. Fee/Employment Application (FEA)

32. A significant portion of the fees included in this category relate to the time incurred in drafting, preparing and filing the Third Interim Fee Application and the accompanying exhibits. This included reviewing and redacting, where necessary, the time entries included as exhibits to the Third Interim Fee Application to avoid the disclosure of confidential information.

33. During the Fourth Reporting Period, a substantial amount of time was also incurred by Warner Stevens in responding to the questions and issues raised by the Fee Committee in October 2006 and in January 2007 with respect to the fee applications filed by Warner Stevens. This involved reviewing the Fee Committee Reports and drafting detailed memorandums in response.

34. Warner Stevens also incurred time in preparation for, and in, meeting with the Fee Committee to discuss the pending Fee Applications.

35. Warner Stevens also incurred time in preparing the narrative budgets required by the Fee Review Committee for the periods of February 2007 through May 2007 which were due at the end of the Fourth Reporting Period.

36. Also included in the category of Fee Application is time incurred by Warner Stevens in connection with preparing its monthly fee requests for payment of professional fees and expenses in accordance with the Interim Compensation Order. In addition, Warner Stevens incurred time reviewing the monthly time and expense records that were submitted with the fee requests and redacting such time entries where necessary to avoid disclosure of confidential information.

37. Under the category of Fee/Employment Application, Warner Stevens incurred 80.2 hours of professional time, which equates to \$29,800.00 of legal fees.

E. Fee/Employment Objections (FEO)

38. During the Fourth Reporting Period, Warner Stevens incurred time in connection with reviewing the fee applications of those professionals which Latham could not review because of a conflict. During the Fourth Reporting Period, Warner Stevens reviewed the interim fee applications, and accompanying time records, and certain monthly fee statements of Ernst & Young LLP, Deloitte & Touche LLP, KPMG LLP (“KPMG”), PricewaterhouseCoopers LLP (“PwC”), and Wilmer Cutler Pickering Hale and Dorr LLP.

39. Warner Stevens also reviewed the second supplemental retention application of KPMG as well as supplemental retention application of PwC.

40. In connection with its review of eight interim fee applications and the two supplemental retention applications noted above, Warner Stevens analyzed the applications, summarized the applications for review by the Committee and drafted detailed memoranda to the Committee regarding the issues raised with respect to the applications and Warner Stevens’ recommendations respecting the same.

41. In addition, Warner Stevens incurred time in connection with discussing the supplemental retention applications with counsel for the Debtors and in negotiating with counsel changes or additions to the language in the proposed retention orders.

42. Under the category of Fee/Employment Objections, Warner Stevens incurred 72.9 hours of professional time, which equates to \$29,543.50 of legal fees.

F. General Committee Operations & Issues (GC)

43. Time included in the category of General Committee Operations & Issues is the time and effort incurred by Warner Stevens on behalf of the Committee on several general tasks, including small and discreet projects that do not fit within any of the other more specific categories set forth herein.

44. Warner Stevens incurred time in connection with participating in the weekly meetings held by the Committee and its professionals to discuss the pending matters and issues in the Bankruptcy Cases and to decide on the Committee's position and/or strategy with respect thereto. Except in situations where the physical presence of an attorney from Warner Stevens was needed, Warner Stevens has participated via telephone conference and has limited the number of attorneys that have participated on the conference call. In connection with participating in such calls, attorneys at Warner Stevens have also incurred time in reviewing the proposed agenda for such meetings and the memorandums and reports circulated by other Committee professionals detailing the issues to be discussed and considered at the meeting.

45. In connection with the weekly Committee meetings, Warner Stevens prepared memoranda to the Committee providing summaries of issues being handled by Warner Stevens on behalf of the Committee and proposed recommendations when necessary. During the Committee meetings, attorneys at Warner Stevens would discuss the matters Warner Stevens was handling on

behalf of the Committee, their status and answer any questions that Committee members had with respect to such matters.

46. Warner Stevens also incurred time in this category in connection with participating at the monthly meetings held between the Debtors and their professionals and the Committee and its professionals. Only one attorney from Warner Stevens participated in each such meeting.

47. Also included in this category is time incurred by Warner Stevens in reviewing pleadings filed with the Court and in coordinating, so as to avoid the duplication of effort, with the Committee's lead counsel the division of work and the handling of matters on which lead counsel had a potential conflict.

48. Under the category of General Committee Operations & Issues, Warner Stevens incurred 69.8 hours of professional time, which equates to \$35,365.00 of legal fees.

G. Secured Lender Lien Review (LR)

49. As discussed in the First Fee Application and the Second Fee Application, Warner Stevens was assigned the task of investigating the prepetition lending relationship by and among the Debtors, JPMorgan Chase Bank, N.A. ("JPMorgan"), and the Debtors' other prepetition lenders (collectively, the "Prepetition Lenders"). In particular, Warner Stevens was asked to (1) examine, analyze and challenge, if necessary, the validity, enforceability, priority or extent of the prepetition debt (the "Prepetition Debt") owing to the Prepetition Lenders pursuant to the terms of that certain 5-Year Third Amended and Restated Credit Agreement, dated as of June 14, 2005 (the "Prepetition Credit Agreement"), and the other documents executed in connection therewith, and the liens and security interests (the "Prepetition Liens") granted by the Debtors to secure the Prepetition Debt; (2) determine whether the Prepetition Lenders are under-secured or over-secured; and (3) determine, and prosecute, if necessary, any avoidance actions or other claims and/or defenses available to the

Debtors' estates against the Prepetition Lenders related to the Prepetition Debt, the Prepetition Liens and/or the Prepetition Credit Agreement.

50. In accordance with the Final DIP Financing Order entered in these cases, the Committee was initially given until January 16, 2006, to complete the tasks set forth in item (1) above and was given to until April 17, 2006 (the "April 17 Deadline"), to complete the tasks set forth items (2) and (3) above.

51. Thereafter, Warner Stevens and counsel for JPMorgan negotiated a stipulation (the "Extension Stipulation") pursuant to which certain causes of action relating to the Prepetition Debt and Prepetition Liens were preserved and the deadline to file such actions was extended to January 2007.

52. During the Fourth Reporting Period, the Debtors negotiated a new DIP facility which called for a waiver and relinquishment of the preserved causes of action.

53. Warner Stevens, on behalf of the Committee, reviewed the proposed DIP Agreement and DIP Order with respect to this provision and reported to the Committee. Working with Latham, Warner Stevens also negotiated the inclusion of certain language in the DIP Order.

54. Under the category of Secured Lender Lien Review, Warner Stevens incurred 11.5 hours of professional time, which equates to \$6,037.50 of legal fees.

H. Plan and Disclosure Statement (PDS)

55. Time included in the Plan and Disclosure Statement category includes time incurred in the review of preliminary versions of plan support and framework agreements.

56. Under the category of Plan and Disclosure Statement, Warner Stevens incurred 7.3 hours of professional time, which equates to \$3,832.50 of legal fees.

I. Relief From Stay (RFS)

57. During the Fourth Reporting Period, Warner Stevens incurred time in connection with reviewing a Motion for Relief from the Automatic Stay Pursuant to Section 362(d) of the Bankruptcy Code filed by Tower Automotive, Inc. and certain of its subsidiaries and affiliates (“Tower Automotive”). Warner Stevens analyzed and summarized the relief requested by Tower Automotive for review by the Committee and drafted detailed memoranda to the Committee outlining the issues discovered and Warner Stevens’ recommendations respecting the same.

58. Under the category of Relief From Stay, Warner Stevens incurred 7.1 hours of professional time, which equates to \$2,402.50 of legal fees.

VI. FIRM’S POLICY REGARDING EXPENSES AND PROFESSIONAL BILLING

59. Exhibit “F” sets forth the expenses incurred by Warner Stevens during the Fourth Reporting Period for which reimbursement is sought in connection with its representation of the Committee. Warner Stevens’s policy is not to charge for long distance telephone charges, incoming and outgoing facsimile transmissions, in-house photocopying and postage. Warner Stevens’s policy with regard to other expenses incurred is as follows:

60. **Overnight Courier Services.** Warner Stevens uses overnight courier services for delivery of documents for overnight delivery. No mark-up of the billing received by Warner Stevens is made. Exhibit “F” states that Warner Stevens seeks reimbursement of \$766.68 for overnight courier service.

61. **Travel.** Warner Stevens uses its best efforts to keep travel costs to a minimum when travel is necessary to adequately represent the client. When travel expenses are incurred by Warner

Stevens during the ordinary course of its representation, the actual cost¹ is charged and no mark-up is made to the travel costs incurred by Warner Stevens. During the Fourth Reporting Period, it was necessary for Warner Stevens to incur travel expenses related to meetings with the Committee, the Debtors and attendance at hearings. Exhibit "F" states that Warner Stevens seeks reimbursement of \$4,887.52 for travel related expenses: \$2,934.55 related to airfare, \$531.89 related to lodging: \$1,357.08 related to ground transportation and \$64.00 related to parking.

VII. INTERIM REQUEST FOR COMPENSATION

Based upon the foregoing, Warner Stevens respectfully requests that the Court enter its Order approving interim compensation and reimbursement of expenses to Warner Stevens for the period from October 1, 2006 through January 31, 2007, as follows:

Professional Fees	\$117,281.50
Reimbursable Expenses	<u>\$5,654.20</u>
Total Compensation	\$122,935.70

¹ When air travel is required, Warner Stevens seeks reimbursement only for the cost of coach class airfare and does not bill the estates for travel time unless work on the cases is undertaken during such travel time.

Further, Warner Stevens requests that the Court enter its Order authorizing the Debtors to pay to Warner Stevens the remaining unpaid balance of the total requested compensation for the Fourth Reporting Period of \$56,059.20 (\$122,935.70 less application of funds received to date in the amount of \$66,876.48).

Dated: March 30, 2007

Respectfully submitted,

/s/ MICHAEL D. WARNER

Michael D. Warner

(TX State Bar No. 00792304)

WARNER STEVENS, L.L.P.

301 Commerce Street, Suite 1700

Fort Worth, TX 76102

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CONFLICTS COUNSEL FOR THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS

EXHIBIT “A”

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re	)	Chapter 11
)	
DELPHI CORPORATION, et al.,	)	Case No. 05-44481(RDD)
)	
Debtors.	)	(Jointly Administered)
_____)	

**CERTIFICATION UNDER GUIDELINES FOR DISBURSEMENTS
FOR PROFESSIONALS REGARDING FOURTH INTERIM APPLICATION
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES OF
WARNER STEVENS, L.L.P., AS CONFLICTS COUNSEL TO THE
OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD OF OCTOBER 1, 2006 THROUGH JANUARY 31, 2007**

Pursuant to the Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on June 24, 1991, and amended April 21, 1995 (together, the “Local Guidelines”) and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. Section 330 (the “U.S. Trustee Guidelines” and collectively with the Local Guidelines, the “Guidelines”), the undersigned, a member of the firm Warner Stevens, L.L.P. (“Warner Stevens”), Conflicts Counsel to the Official Committee of Unsecured Creditors (the “Committee”) of Delphi Corporation and its affiliated debtors in the above-captioned cases (collectively, “Delphi” or the “Debtors”), hereby certifies with respect to Warner Stevens’ fourth interim application for allowance of compensation for services rendered and for reimbursement of expenses, dated March 30, 2007 (the “Application”), as follows:

1. I am the professional designated by Warner Stevens in respect of compliance with the Local Guidelines.
2. I make this certification in support of the Application in accordance with the Local Guidelines.

3. In respect of section B.1. of the Local Guidelines, I certify that:
- a. I have read the Application;
 - b. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursement sought fall within the Guidelines;
 - c. Except to the extent that fees or disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at rates in accordance with practices customarily employed by Warner Stevens and generally accepted by Warner Stevens' clients; and
 - d. In providing a reimbursable service, Warner Stevens does not make a profit on that service, whether the service is performed in-house or through a third party.

4. In respect of section B.2. of the Local Guidelines, I certify that Warner Stevens has provided, on a monthly basis, statements of Warner Stevens' fees and disbursements accrued during the previous month, by serving monthly statements in accordance with the Interim Compensation Order (as defined in the Application).

5. In respect of section B.3. of the Local Guidelines, I certify that copies of the Application are being provided to (a) counsel for the Debtors, (b) lead counsel for the Committee, and (c) the Office of the United States Trustee, (d) the Fee Committee, and (e) to the requisite Notice Parties (as defined in the Interim Compensation Order) in accordance with paragraph 7 of the Interim Compensation Order.

Dated: March 30, 2007

/s/ Michael D. Warner
Michael D. Warner

EXHIBIT “B”

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re	)	Case No. 05-44481 (RDD)
)	
DELPHI CORPORATION, et al.,	)	(Jointly Administered)
)	
Debtors.	)	Chapter 11
_____)	

**FINAL ORDER UNDER 11 U.S.C. §§ 327(a), 328, AND 1103 AND
FED. R. BANKR. P. 2014(a) AUTHORIZING EMPLOYMENT
AND RETENTION OF WARNER STEVENS, L.L.P. AS CONFLICTS
COUNSEL FOR THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Upon the application, dated November 15, 2005 (the “Application”), of the Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors and debtors in possession (collectively, the “Debtors”), for an order (the “Order”), pursuant to 11 U.S.C. §§ 327(a), 328 and 1103 and Fed. R. Bankr. P. 2014, authorizing the employment and retention of Warner Stevens, L.L.P. (“Warner Stevens”) as conflicts counsel to the Committee in these chapter 11 cases; and upon the Declaration of Michael D. Warner in Support of the Application for Order Authorizing Employment and Retention of Warner Stevens, L.L.P. as Conflicts Counsel to the Official Committee of Unsecured Creditors; and this Court having determined that the relief requested in the Application is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Application has been given and that no other further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor; it is hereby

ORDERED that the Application is granted in all respects; and it is further

ORDERED that the Committee is authorized to retain Warner Stevens as its conflicts counsel, pursuant to Bankruptcy Code §§ 327 (a), 328 and 1103, (a) to perform services on the bankruptcy-related matters which Latham & Watkins (“Latham”) cannot handle because such

matters involve Latham's respective clients and could present potential conflicts of interest for Latham, and (b) to perform other discrete duties as are assigned by Latham to Warner Stevens, as generally described in the Application and the Declaration of Michael D. Warner; and it is further

ORDERED that payment of Warner Stevens' fees and expenses shall be made, subject to Bankruptcy Court review and approval, pursuant to the terms described in the Application and the Declaration of Michael D. Warner, in accordance with the applicable provisions of the Bankruptcy Code (including sections 328, 330 and 331 of the Bankruptcy Code), the Bankruptcy Rules, and the Local Rules and Orders of this Court; and it is further

ORDERED that the requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Application.

ORDERED that the Committee shall serve a copy of this Order on the United States Trustee and the Debtors by hand or overnight mail within five days from the date hereof.

Dated: January 6, 2006
New York, New York

/s/ Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT “C”

EXHIBIT "C"

**Warner Stevens, L.L.P. - Professional and Paraprofessional Summary
For the Billing Period October 1, 2006 through January 31, 2007**

Timekeeper	Initials	Position	Year Admitted	Hours	Hourly Rate	Amount
Cohen, David T.	DTC	Partner	1984	3.2	\$525	\$1,680.00
Resler, Jeffrey A.	JAR	Partner	1988	109.1	\$525	\$57,277.50
Warner, Michael D.	MDW	Partner	1984	53.8	\$525	\$28,245.00
Chou, Emily S.	ESC	Partner	1998	32.6	\$415	\$13,529.00
Obaldo, Rachel R.	RRO	Associate	2003	48.5	\$275	\$13,337.50
LaBrada, Kerri L.	KLL	Paralegal		3.2	\$125	\$400.00
Williams, Silvia N.	SNW	Paralegal		22.5	\$125	\$2,812.50
TOTALS				272.9		\$117,281.50

EXHIBIT “D”

EXHIBIT "D"										
In re Delphi Corporation, et al.; Case No. 05-44481										
Professional & Paraprofessional Fee Entries for October 1, 2006 Through January 31, 2007										
TASK CODES:		BB			Barclays 2004 Examination					
		CAO			Claims Administration and Objections					
		FEA			Fee/Employment Applications					
		FEO			Fee/Employment Objections					
		GC			General Committee Operations & Issues					
		LR			Secured Lender Lien Review					
		PDS			Plan and Disclosure Statement					
		RFS			Relief From Stay Proceedings					
Date	TK First Name	TK Last Name	TK MI	TK Position	Time	Rate	Amount	Description	Task Code	Fee/Exp Indicator
10/11/2006	David	Cohen	T	Partner	0.3	\$525.00	\$157.50	Barclays 2004 Examination: Draft e-mail to Berger, Debtor's counsel, re status of matter.	BB	F
11/28/2006	David	Cohen	T.	Partner	0.3	\$525.00	\$157.50	Barclays 2004 Examination: Telephone conference from Debtor's counsel re status of matter.	BB	F
12/13/2006	David	Cohen	T.	Partner	0.2	\$525.00	\$105.00	Barclays 2004 Examination: Telephone conference with N. Berger, counsel for Debtor, re status of settlement negotiations.	BB	F
1/5/2007	David	Cohen	T.	Partner	0.5	\$525.00	\$262.50	Barclays 2004 Examination: Review draft settlement agreement.	BB	F
1/9/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Barclays 2004 Examination: Review draft of settlement agreement and begin drafting formal memo the Committee regarding the same.	BB	F
1/12/2007	Rachel	Obaldo	R.	Associate	0.9	\$275.00	\$247.50	Barclays 2004 Examination: Revise formal memorandum to the Committee regarding proposed settlement with Barclays and circulate the same.	BB	F
1/12/2007	David	Cohen	T.	Partner	0.4	\$525.00	\$210.00	Barclays 2004 Examination: Review and revise memo re proposed settlement.	BB	F
1/12/2007	David	Cohen	T.	Partner	0.6	\$525.00	\$315.00	Barclays 2004 Examination: Review revised settlement agreement	BB	F
1/15/2007	Rachel	Obaldo	R.	Associate	0.7	\$275.00	\$192.50	Barclays 2004 Examination: Review and analyze proposed changes to stipulation of settlement between the Debtors and Barclays.	BB	F
1/16/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Barclays 2004 Examination: Conference with D. Cohen regarding draft of proposed changes to the stipulation of settlement between the Debtors and Barclays and exchange emails with N. Berger regarding the same.	BB	F
1/16/2007	David	Cohen	T.	Partner	0.4	\$525.00	\$210.00	Barclays 2004 Examination: Review proposed changes to settlement agreement.	BB	F
1/18/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Barclays 2004 Examination: Review emails and another draft of the settlement agreement between the Debtors and Barclays.	BB	F
1/21/2007	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	Barclays 2004 Examination: Preparation of email to N. Berger regarding draft of the settlement agreement between the Debtors and Barclays circulated on 1/18/2007.	BB	F
1/23/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Barclays 2004 Examination: Review another draft of the settlement agreement between the Debtors and Barclays.	BB	F

1/23/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Barclays 2004 Examination: Exchange emails with N. Berger regarding another draft of the settlement agreement between the Debtors and Barclays.	BB	F
1/24/2007	Rachel	Obaldo	R.	Associate	0.1	\$275.00	\$27.50	Barclays 2004 Examination: Review email from counsel for Barclays.	BB	F
1/24/2007	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	Barclays 2004 Examination: Telephone conference with N. Berger regarding stipulation between Barclays and the Debtors.	BB	F
1/25/2007	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	Barclays 2004 Examination: Review email from N. Berger and final executed settlement agreement between the Debtors and Barclays.	BB	F
1/26/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Barclays 2004 Examination: Review emails and telephone conference with N. Berger regarding latest revisions to settlement agreement between the Debtors and Barclays.	BB	F
1/29/2007	Rachel	Obaldo	R.	Associate	0.6	\$275.00	\$165.00	Barclays 2004 Examination: Review stipulation filed regarding the settlement agreement between the Debtors and Barclays.	BB	F
1/30/2007	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Barclays 2004 Examination: Review Barclays memo and Barclays settlement	BB	F
					8.7		\$3,192.50		BB Total	
10/10/2006	Michael	Warner	D.	Partner	0.6	\$525.00	\$315.00	Claims Administration and Objections: Brief review of Latham conflict list for organization of claims issues.	CAO	F
10/10/2006	Michael	Warner	D.	Partner	0.9	\$525.00	\$472.50	Claims Administration and Objections: Correspondence with attorney B. Rosenberg re claims objection issues, and call with Mesirow re same.	CAO	F
10/10/2006	Michael	Warner	D.	Partner	0.3	\$525.00	\$157.50	Claims Administration and Objections: Emails with B. Rosenberg from Latham re claims review issues.	CAO	F
10/19/2006	Michael	Warner	D.	Partner	0.5	\$525.00	\$262.50	Claims Administration and Objections: Discussions and e-mails with Mesirow re claims objection procedures to be undertaken.	CAO	F
10/24/2006	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Claims Administration and Objections: Review first omnibus objection to claims.	CAO	F
11/1/2006	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	Claims Administration and Objections: Exchange emails with J. Weiss regarding upcoming meetings with the Debtors to discuss the claims objection process.	CAO	F
11/7/2006	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Claims Administration and Objections: Email exchange re: participation in Skadden meeting tomorrow	CAO	F
11/7/2006	Jeffrey	Resler	A.	Partner	0.7	\$525.00	\$367.50	Claims Administration and Objections: Review pending claims administration motion	CAO	F
11/8/2006	Jeffrey	Resler	A.	Partner	0.6	\$525.00	\$315.00	Claims Administration and Objections: Review Skadden presentation material for claims meeting	CAO	F
11/8/2006	Jeffrey	Resler	A.	Partner	2.0	\$525.00	\$1,050.00	Claims Administration and Objections: Telephonic appearance at Skadden presentation on claims analysis and objection.	CAO	F

11/13/2006	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Claims Administration and Objections: Review Latham Memo re: [REDACTED].	CAO	F
11/13/2006	Jeffrey	Resler	A.	Partner	0.7	\$525.00	\$367.50	Claims Administration and Objections: Review Debtors' Third Omnibus Claims Objection	CAO	F
11/14/2006	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Claims Administration and Objections: Telephone conference with H. Baer (Latham) re: issues/comments on [REDACTED].	CAO	F
11/17/2006	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	Claims Administration and Objections: Review notice of proposed mediators for claims objections process.	CAO	F
12/11/2006	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Claims Administration and Objections: Telephone conference with H. Baer (Latham) re: claims objections and procedures - Committee role	CAO	F
12/11/2006	Jeffrey	Resler	A.	Partner	0.8	\$525.00	\$420.00	Claims Administration and Objections: Review new claim objections	CAO	F
12/12/2006	Jeffrey	Resler	A.	Partner	1.2	\$525.00	\$630.00	Claims Administration and Objections: Review claims objections four and five and accompanying orders	CAO	F
12/15/2006	Rachel	Obaldo	R.	Associate	0.6	\$275.00	\$165.00	Claims Administration and Objections: Review pleadings and documents regarding objection to Inovise claim.	CAO	F
12/18/2006	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Claims Administration and Objections: Confer with Rachel Obaldo re: pending claims objections and contested hearings	CAO	F
1/4/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Claims Administration and Objections: Exchange emails with M. Broude @ Latham and L. Lattig and A. Parks @ Mesirow regarding a conference call to discuss further claims analysis and objection issues.	CAO	F
1/4/2007	Michael	Warner	D.	Partner	0.6	\$525.00	\$315.00	Claims Administration and Objections: Discussion with attorney B. Rosenberg and memorandum to Mesirow re [REDACTED].	CAO	F
1/9/2007	Silvia	Williams	N.	Paralegal	0.5	\$125.00	\$62.50	Claims Administration and Objections: Review 4th and 5th omnibus objections for reference [REDACTED].	CAO	F
1/11/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Claims Administration and Objections: Exchange emails with various individuals regarding setting up a meeting to discuss [REDACTED].	CAO	F
1/17/2007	Rachel	Obaldo	R.	Associate	0.7	\$275.00	\$192.50	Claims Administration and Objections: Conference call with certain Committee counsel and Committee financial advisors regarding strategy for analyzing claims.	CAO	F
1/17/2007	Emily	Chou	S.	Partner	0.7	\$415.00	\$290.50	Claims Administration and Objections: Participate in conference re Committee participation in the claims objection process.	CAO	F
1/17/2007	Jeffrey	Resler	A.	Partner	0.7	\$525.00	\$367.50	Claims Administration and Objections: Conference call with Latham and Mesirow re: Debtors claim objection process and Warner Stevens involvement	CAO	F

1/29/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Claims Administration and Objections: Telephone conference with M. Broude (Latham) re: claims objection process	CAO	F
					15.4		\$7,108.00		CAO Total	
10/3/2006	Silvia	Williams	N	Paralegal	0.2	\$125.00	\$25.00	Fee/Employment Applications: E-mail to K. Bamback regarding estimate of Warner Stevens' September 2006 fees and expenses.	FEA	F
10/3/2006	Rachel	Obaldo	R	Associate	0.5	\$275.00	\$137.50	Fee/Employment Applications: Review September 2006 time entries. Conferences regarding estimate of total fees and expenses to be provided to Delphi.	FEA	F
10/9/2006	Kerri	LaBrada	L	Paralegal	0.4	\$125.00	\$50.00	Fee/Employment Applications: Review documents from database regarding fee issues for R. Obaldo to analyze.	FEA	F
10/9/2006	Rachel	Obaldo	R	Associate	0.8	\$275.00	\$220.00	Fee/Employment Applications: Review report received from Legal Cost Center regarding WS first interim fee application.	FEA	F
10/9/2006	Rachel	Obaldo	R	Associate	1.0	\$275.00	\$275.00	Fee/Employment Applications: Conferences regarding report received from Legal Cost Center regarding WS first interim fee application.	FEA	F
10/9/2006	Jeffrey	Resler	A.	Partner	2.4	\$525.00	\$1,260.00	Fee/Employment Applications: Review report from LCC re: issues with First Interim Fee Application; review time entries indicated as a problem	FEA	F
10/9/2006	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Applications: Telephon conference with C. Morris (LCC) re: responses to report of LCC	FEA	F
10/9/2006	Jeffrey	Resler	A.	Partner	2.8	\$525.00	\$1,470.00	Fee/Employment Applications: Begin drafting memo responding to LCC report on issues with Fee Application	FEA	F
10/9/2006	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Fee/Employment Applications: Confer with R. Obaldo re: answers to Fee Committee issues - UST guidelines	FEA	F
10/10/2006	Jeffrey	Resler	A.	Partner	4.6	\$525.00	\$2,415.00	Fee/Employment Applications: Draft and finalize memo responding to LCC report on issues with WS First Fee Application	FEA	F
10/10/2006	Michael	Warner	D.	Partner	0.6	\$525.00	\$315.00	Fee/Employment Applications: Review and comment on memorandum to Fee Committee re comments to WS 1st Application.	FEA	F
10/10/2006	Michael	Warner	D.	Partner	0.4	\$525.00	\$210.00	Fee/Employment Applications: Review Latham position on interim fee applications for [REDACTED].	FEA	F
10/11/2006	Jeffrey	Resler	A.	Partner	0.1	\$525.00	\$52.50	Fee/Employment Applications: Confer with M. Warner re: Fee Committee and response thereto	FEA	F
10/11/2006	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Fee/Employment Applications: Telephone call with J. Weiss (Latham) re: fee hearings and fee committee responses.	FEA	F
10/11/2006	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	Fee/Employment Applications: Review WS time for month of September	FEA	F
10/19/2006	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Fee/Employment Applications: Review and redact time for September	FEA	F
10/23/2006	Silvia	Williams	N	Paralegal	0.5	\$125.00	\$62.50	Fee/Employment Applications: Process redactions on the professional time detail for September 2006.	FEA	F

10/25/2006	Silvia	Williams	N	Paralegal	0.2	\$125.00	\$25.00	Fee/Employment Applications: Correspondence to J. Weiss regarding [REDACTED].	FEA	F
10/26/2006	Silvia	Williams	N	Paralegal	1.5	\$125.00	\$187.50	Fee/Employment Applications: Draft the September 2006 monthly fee request.	FEA	F
10/26/2006	Silvia	Williams	N	Paralegal	0.1	\$125.00	\$12.50	Fee/Employment Applications: Review e-mail correspondence from J. Weiss regarding comments to the September 2006 fee and expense request.	FEA	F
10/27/2006	Silvia	Williams	N	Paralegal	0.6	\$125.00	\$75.00	Fee/Employment Applications: Revise and finalize the September 2006 monthly fee statement.	FEA	F
10/27/2006	Rachel	Obaldo	R	Associate	0.4	\$275.00	\$110.00	Fee/Employment Applications: Review draft of September 2006 monthly fee statement.	FEA	F
10/27/2006	Jeffrey	Resler	A.	Partner	0.1	\$525.00	\$52.50	Fee/Employment Applications: Review Monthly Fee Statement	FEA	F
10/31/2006	Silvia	Williams	N	Paralegal	0.6	\$125.00	\$75.00	Fee/Employment Applications: Prepare email correspondence and distribute the September 2006 fee statement.	FEA	F
10/31/2006	Silvia	Williams	N	Paralegal	0.1	\$125.00	\$12.50	Fee/Employment Applications: Review email correspondence from K. Bambach regarding the October 2006 estimates.	FEA	F
11/1/2006	Silvia	Williams	N.	Paralegal	0.2	\$125.00	\$25.00	Fee/Employment Applications: Emails to and from L. Salcedo at Latham regarding updated professionals list.	FEA	F
11/2/2006	Silvia	Williams	N.	Paralegal	0.2	\$125.00	\$25.00	Fee/Employment Applications: Prepare email correspondence to K. Bambach regarding estimate of Warner Stevens' October 2006 fees and expenses.	FEA	F
11/3/2006	Silvia	Williams	N.	Paralegal	0.4	\$125.00	\$50.00	Fee/Employment Applications: Review time entries for October 2006.	FEA	F
11/8/2006	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Fee/Employment Applications: Review time entries for October 2006.	FEA	F
11/9/2006	Rachel	Obaldo	R.	Associate	0.7	\$275.00	\$192.50	Fee/Employment Applications: Review audit reports received from the Fee Committee and download information from Legal Cost Control. Preparation of email to Legal Cost Control regarding the same.	FEA	F
11/10/2006	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	Fee/Employment Applications: Preparation of email to the Fee Committee seeking clarification on responses due November 13, 2006.	FEA	F
11/10/2006	Rachel	Obaldo	R.	Associate	2.2	\$275.00	\$605.00	Fee/Employment Applications: Review and revise draft of third interim fee application.	FEA	F
11/10/2006	Jeffrey	Resler	A.	Partner	1.0	\$525.00	\$525.00	Fee/Employment Applications: Review Fee Committee Report re: issues with First and Second Fee Apps	FEA	F
11/10/2006	Jeffrey	Resler	A.	Partner	1.6	\$525.00	\$840.00	Fee/Employment Applications: Begin drafting responses to Fee Committee Reports	FEA	F
11/12/2006	Jeffrey	Resler	A.	Partner	4.1	\$525.00	\$2,152.50	Fee/Employment Applications: Draft responses to Fee Committee Reports	FEA	F
11/13/2006	Silvia	Williams	N.	Paralegal	0.5	\$125.00	\$62.50	Fee/Employment Applications: Process redactions on the professional time detail for October 2006.	FEA	F
11/13/2006	Silvia	Williams	N.	Paralegal	1.5	\$125.00	\$187.50	Fee/Employment Applications: Draft October 2006 monthly fee request.	FEA	F

11/13/2006	Silvia	Williams	N.	Paralegal	2.7	\$125.00	\$337.50	Fee/Employment Applications: Prepare exhibits to third interim fee application.	FEA	F
11/13/2006	Rachel	Obaldo	R.	Associate	0.7	\$275.00	\$192.50	Fee/Employment Applications: Review drafts of memos to the Fee Committee to address comments to first and second interim fee applications. Finalize memos and email to the Fee Committee.	FEA	F
11/13/2006	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Fee/Employment Applications: Exchange emails with J. Weiss regarding objection deadline and hearing set for third interim fee applications.	FEA	F
11/13/2006	Jeffrey	Resler	A.	Partner	0.7	\$525.00	\$367.50	Fee/Employment Applications: Finalize Responses to Fee Committee Reports	FEA	F
11/14/2006	Jeffrey	Resler	A.	Partner	4.1	\$525.00	\$2,152.50	Fee/Employment Applications: Revise Third Interim Fee Application	FEA	F
11/15/2006	Jeffrey	Resler	A.	Partner	0.9	\$525.00	\$472.50	Fee/Employment Applications: Review time entries for October; redact same	FEA	F
11/15/2006	Jeffrey	Resler	A.	Partner	0.7	\$525.00	\$367.50	Fee/Employment Applications: Review time entries for Third Interim Fee App	FEA	F
11/15/2006	Jeffrey	Resler	A.	Partner	1.4	\$525.00	\$735.00	Fee/Employment Applications: Revise Third Interim Fee App	FEA	F
11/16/2006	Silvia	Williams	N.	Paralegal	0.9	\$125.00	\$112.50	Fee/Employment Applications: Revisions to October 2006 monthly fee statement and exhibits.	FEA	F
11/16/2006	Silvia	Williams	N.	Paralegal	1.3	\$125.00	\$162.50	Fee/Employment Applications: Revisions to 3rd interim fee application exhibits.	FEA	F
11/17/2006	Silvia	Williams	N.	Paralegal	0.2	\$125.00	\$25.00	Fee/Employment Applications: Correspondence with J. Weiss regarding review/comment on the October 2006 fee and expense request.	FEA	F
11/21/2006	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Fee/Employment Applications: Review October 2006 monthly fee statement.	FEA	F
11/21/2006	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	Fee/Employment Applications: Review and revise Fee Chart re: fees being sought by Warner Stevens	FEA	F
11/22/2006	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Applications: Review November Fee Statement (October Fees)	FEA	F
11/27/2006	Michael	Warner	D.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Applications: Conference call with attorney JAR re objection to fees by fee Committee.	FEA	F
11/28/2006	Kerri	LaBrada	L.	Paralegal	1.8	\$125.00	\$225.00	Fee/Employment Applications: Retrieve documents for upcoming hearing on fee applications for M. Warner to review. Prepare index for notebook and compile necessary documents in same.	FEA	F
11/28/2006	Silvia	Williams	N.	Paralegal	0.6	\$125.00	\$75.00	Fee/Employment Applications: Final revisions to third interim fee application exhibits.	FEA	F
11/28/2006	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Fee/Employment Applications: Prepare materials for fee hearing	FEA	F
11/28/2006	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Applications: Review Fee Committee Report	FEA	F
11/29/2006	Silvia	Williams	N.	Paralegal	0.5	\$125.00	\$62.50	Fee/Employment Applications: Prepare e-mail correspondence and distribute the October 2006 fee statement.	FEA	F

11/29/2006	Silvia	Williams	N.	Paralegal	2.0	\$125.00	\$250.00	Fee/Employment Applications: File third interim fee application and notice of filing of same and distribute.	FEA	F
11/29/2006	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	Fee/Employment Applications: Supervise filing and serving of third interim fee application and November monthly fee statement.	FEA	F
11/29/2006	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Fee/Employment Applications: Review proposed agenda for hearings on November 30, 2006.	FEA	F
11/29/2006	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Fee/Employment Applications: Review Latham & Watkins response to supplemental report of fee committee.	FEA	F
11/29/2006	Jeffrey	Resler	A.	Partner	0.6	\$525.00	\$315.00	Fee/Employment Applications: Prepare for tomorrow's Fee Hearing	FEA	F
11/29/2006	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Fee/Employment Applications: Final review of Third Interim Fee App and 11th Fee Statement prior to filing	FEA	F
11/29/2006	Michael	Warner	D.	Partner	0.6	\$525.00	\$315.00	Fee/Employment Applications: Strategy discussion with attorney J. Resler re hearing on 1st and 2nd Application and comments of fee Committee.	FEA	F
11/30/2006	Jeffrey	Resler	A.	Partner	2.0	\$525.00	\$1,050.00	Fee/Employment Applications: Telephonic appearance at Fee Hearings	FEA	F
11/30/2006	Michael	Warner	D.	Partner	2.4	\$525.00	\$1,260.00	Fee/Employment Applications: Preparation for hearing on 1st and 2nd interim fee Applications (review firm Applications) and attend hearing via telephone.	FEA	F
12/1/2006	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Fee/Employment Applications: Draft email message to Fee Committee re: status of approval of our agreement on fees	FEA	F
12/4/2006	Silvia	Williams	N.	Paralegal	0.2	\$125.00	\$25.00	Fee/Employment Applications: Prepare email to K. Bamback regarding Warner Stevens' November 2006 invoice.	FEA	F
12/4/2006	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Fee/Employment Applications: Review November time entries.	FEA	F
12/6/2006	Silvia	Williams	N.	Paralegal	0.5	\$125.00	\$62.50	Fee/Employment Applications: Prepare 3rd fee period invoices for uploading through SIMS.	FEA	F
12/12/2006	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	Fee/Employment Applications: Review materials to be submitted to LLC	FEA	F
12/14/2006	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Fee/Employment Applications: Review sixth supplemental interim compensation order and exchange voice mails with L. Salcedo at Latham.	FEA	F
12/14/2006	Rachel	Obaldo	R.	Associate	1.3	\$275.00	\$357.50	Fee/Employment Applications: Complete documentation for SIMS upload for the months of June through September 2006. Upload and serve the same.	FEA	F
12/18/2006	Silvia	Williams	N.	Paralegal	0.2	\$125.00	\$25.00	Fee/Employment Applications: Correspondence to J. Weiss regarding review/comment on the November 2006 fee and expense request.	FEA	F
12/18/2006	Michael	Warner	D.	Partner	0.2	\$525.00	\$105.00	Fee/Employment Applications: E-mail from and to attorney for Latham re no objections to WS fee application.	FEA	F
12/27/2006	Silvia	Williams	N.	Paralegal	1.5	\$125.00	\$187.50	Fee/Employment Applications: Prepare November 2006 monthly fee and expense request statement.	FEA	F

12/27/2006	Rachel	Obaldo	R.	Associate	0.6	\$275.00	\$165.00	Fee/Employment Applications: Review drafts of November 2006 monthly fee statement.	FEA	F
12/27/2006	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Fee/Employment Applications:Review monthly fee statement	FEA	F
12/28/2006	Silvia	Williams	N.	Paralegal	0.2	\$125.00	\$25.00	Fee/Employment Applications: Revise November 2006 monthly fee and expense request statement.	FEA	F
12/29/2006	Silvia	Williams	N.	Paralegal	0.7	\$125.00	\$87.50	Fee/Employment Applications: Prepare email correspondence and distribute the November 2006 fee and expense statement.	FEA	F
12/29/2006	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	Fee/Employment Applications: Review amended notice re: Committee professionals third interim fee applications.	FEA	F
1/2/2007	Silvia	Williams	N.	Paralegal	0.2	\$125.00	\$25.00	Fee/Employment Applications: Prepare email to K. Bambach regarding Warner Stevens' December 2006 estimate.	FEA	F
1/4/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Fee/Employment Applications: Review December 2006 time entries.	FEA	F
1/21/2007	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	Fee/Employment Applications: Review fee committee report and print out corresponding documents from the Legal Cost website.	FEA	F
1/22/2007	Jeffrey	Resler	A.	Partner	1.6	\$525.00	\$840.00	Fee/Employment Applications: Review Fee Committee report re: WS fees; review submissions to LCC	FEA	F
1/22/2007	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Fee/Employment Applications: Telephone conference with LCC re: missing expense backup documentation	FEA	F
1/23/2007	Jeffrey	Resler	A.	Partner	1.1	\$525.00	\$577.50	Fee/Employment Applications: Prepare Budget for next four month period	FEA	F
1/23/2007	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Fee/Employment Applications: Review December time records re: redaction	FEA	F
1/24/2007	Jeffrey	Resler	A.	Partner	0.8	\$525.00	\$420.00	Fee/Employment Applications: Review Fee Committee issues with Fee App - prepare response	FEA	F
1/25/2007	Jeffrey	Resler	A.	Partner	0.8	\$525.00	\$420.00	Fee/Employment Applications: Prepare for meeting with Fee Committee	FEA	F
1/25/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Applications: Telephonic meeting with the Fee Committee	FEA	F
1/26/2007	Silvia	Williams	N.	Paralegal	0.5	\$125.00	\$62.50	Fee/Employment Applications: Process redactions to the professional time detail for December 2006.	FEA	F
1/26/2007	Silvia	Williams	N.	Paralegal	0.2	\$125.00	\$25.00	Fee/Employment Applications: Correspondence to J. Weiss regarding review/comments on the December 2006 fee and expense request.	FEA	F
1/26/2007	Jeffrey	Resler	A.	Partner	0.8	\$525.00	\$420.00	Fee/Employment Applications: Review Fee Committee proposal	FEA	F
1/29/2007	Silvia	Williams	N.	Paralegal	1.0	\$125.00	\$125.00	Fee/Employment Applications: Prepare December 2006 monthly fee and expense request and exhibits to same.	FEA	F
1/29/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Fee/Employment Applications: Review December 2006 monthly fee statement.	FEA	F
1/29/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Applications: Telephone call with T. Matz re: Fee Committee proposal	FEA	F

1/29/2007	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Fee/Employment Applications: Draft email accepting Fee Committee proposal	FEA	F
1/29/2007	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Fee/Employment Applications: Revise Budget	FEA	F
1/29/2007	Michael	Warner	D.	Partner	0.5	\$525.00	\$262.50	Fee/Employment Applications: Strategy discussion with attorney J. Resler re comments of Fee Committee.	FEA	F
1/31/2007	Silvia	Williams	N.	Paralegal	0.5	\$125.00	\$62.50	Fee/Employment Applications: Prepare email correspondence and distribute the December 2006 fee and expense statement.	FEA	F
1/31/2007	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	Fee/Employment Applications: Revise and finalize Budget	FEA	F
					80.2		\$29,800.00		FEA Total	
10/2/2006	Rachel	Obaldo	R	Associate	0.5	\$275.00	\$137.50	Fee/Employment Objections: Review draft of memo to the Committee regarding Deloitte's interim fee applications.	FEO	F
10/2/2006	Emily	Chou	S	Partner	2.6	\$415.00	\$1,079.00	Fee/Employment Objections: Draft Memorandum re E&Y First and Second Fee Applications.	FEO	F
10/2/2006	Emily	Chou	S	Partner	0.3	\$415.00	\$124.50	Fee/Employment Objections: Telephone call with counsel for E&Y re confirming Second Fee Application is interim application.	FEO	F
10/2/2006	Jeffrey	Resler	A.	Partner	1.5	\$525.00	\$787.50	Fee/Employment Objections: Review and revise Memos to the Committee re: Deloitte and E&Y fee applications	FEO	F
10/3/2006	Rachel	Obaldo	R	Associate	0.5	\$275.00	\$137.50	Fee/Employment Objections: Revise drafts of memos to the Committee regarding fee applications of Ernst & Young and Deloitte & Touche.	FEO	F
10/3/2006	Emily	Chou	S	Partner	2.0	\$415.00	\$830.00	Fee/Employment Objections: Legal research re any new cases re [REDACTED].	FEO	F
10/3/2006	Emily	Chou	S	Partner	0.2	\$415.00	\$83.00	Fee/Employment Objections: Telephone call with counsel for Delphi (R. Meisler, Esq.) re E&Y First and Final Fee Application.	FEO	F
10/3/2006	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Fee/Employment Objections: Confer with M. Warner re: resolving [REDACTED].	FEO	F
10/4/2006	Jeffrey	Resler	A.	Partner	1.8	\$525.00	\$945.00	Fee/Employment Objections: Revise memos to Committee re: [REDACTED].	FEO	F
10/5/2006	Rachel	Obaldo	R	Associate	0.7	\$275.00	\$192.50	Fee/Employment Objections: Review Deloitte & Touche's June 2006 monthly fee statement and conferences with J. Resler regarding the same.	FEO	F
10/5/2006	Rachel	Obaldo	R	Associate	0.2	\$275.00	\$55.00	Fee/Employment Objections: Telephone conference with Committee counsel regarding recent monthly fee statements served by Deloitte & Touche.	FEO	F
10/5/2006	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	Fee/Employment Objections: Telephone conference with R. Obaldo re: memos to Committee on [REDACTED].	FEO	F
10/5/2006	Michael	Warner	D.	Partner	0.2	\$525.00	\$105.00	Fee/Employment Objections: Correspondence with attorney for E&Y re fee application issues.	FEO	F
10/6/2006	Rachel	Obaldo	R	Associate	0.8	\$275.00	\$220.00	Fee/Employment Objections: Finalize and distribute memos to the Committee regarding fee applications of Ernst & Young and Deloitte & Touche.	FEO	F

10/6/2006	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Fee/Employment Objections: Telephone conference with R. Obaldo re: finalizing memos to the Committee	FEO	F
10/6/2006	Michael	Warner	D.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Objections: Discussion with attorney for E&Y re final fee issues.	FEO	F
10/10/2006	Rachel	Obaldo	R	Associate	0.2	\$275.00	\$55.00	Fee/Employment Objections: Telephone conference with counsel for the Committee regarding upcoming deadline to object to interim fee applications.	FEO	F
10/10/2006	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Fee/Employment Objections: Review Latham pleading re reservation of rights by Committee on fee applications	FEO	F
10/11/2006	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Objections: Telephone conference with J. Weiss (Latham) re: pleading reserving Committee's rights and responding to Fee Committee issues	FEO	F
10/30/2006	Emily	Chou	S	Partner	0.7	\$415.00	\$290.50	Fee/Employment Objections: Review E&Y September fee request.	FEO	F
11/13/2006	Kerri	LaBrada	L.	Paralegal	0.5	\$125.00	\$62.50	Fee/Employment Objections: Review court docket for filings on KPMG and pull documents for E. Chou to review.	FEO	F
11/13/2006	Emily	Chou	S.	Partner	2.7	\$415.00	\$1,120.50	Fee/Employment Objections: Review KPMG Second Supplemental Application and Original and First Supplemental Application to employ.	FEO	F
11/14/2006	Emily	Chou	S.	Partner	1.7	\$415.00	\$705.50	Fee/Employment Objections: Draft Memorandum re KPMG Second Supplemental Application.	FEO	F
11/15/2006	Emily	Chou	S.	Partner	1.8	\$415.00	\$747.00	Fee/Employment Objections: Complete draft of memorandum re KPMG Second Supplemental Employment Application.	FEO	F
11/15/2006	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Fee/Employment Objections: Telephone conference with T. Matz (Skadden) KPMG employment app	FEO	F
11/15/2006	Jeffrey	Resler	A.	Partner	1.8	\$525.00	\$945.00	Fee/Employment Objections: Review Employment App for KPMG - compare same to earlier applications and order re: provisions	FEO	F
11/15/2006	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Fee/Employment Objections: Revise memo to Committee re: KPMG Second Supplemental App	FEO	F
11/16/2006	Emily	Chou	S.	Partner	1.0	\$415.00	\$415.00	Fee/Employment Objections: Review and compare the KPMG Original Application and Order to the 2nd Supplemental Application & Order re [REDACTED].	FEO	F
11/16/2006	Jeffrey	Resler	A.	Partner	1.1	\$525.00	\$577.50	Fee/Employment Objections: Review and revise Memo to Committee re: KPMG Second Supplemental Employment Application	FEO	F
11/16/2006	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Objections: Confer with E. Chou (2x) re: KPMG Employment Application	FEO	F
11/16/2006	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Objections: Review Report of the Fee Committee filed with the Court.	FEO	F
11/20/2006	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Fee/Employment Objections: Telephone conference with T. Matz (Skadden) (2x) re: issues with KPMG employment order	FEO	F

11/20/2006	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Fee/Employment Objections:Telephone conference with counsel for KPMG re: issues with proposed employment order	FEO	F
11/20/2006	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Fee/Employment Objections:Exchange numerous emails on KPMG employment	FEO	F
11/20/2006	Jeffrey	Resler	A.	Partner	1.0	\$525.00	\$525.00	Fee/Employment Objections:Draft agreement re: KPMG employment on Additional Services	FEO	F
11/20/2006	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	Fee/Employment Objections: Revise agreement re: KPMG employment on Additional Services	FEO	F
11/20/2006	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Fee/Employment Objections: Telephone conference with T. Matz (Skadden) re: additional changes to proposed agreement	FEO	F
11/21/2006	Jeffrey	Resler	A.	Partner	0.8	\$525.00	\$420.00	Fee/Employment Objections: Exchange emails re: resolving issues with KPMG employment Order	FEO	F
11/21/2006	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Objections:Telephone conference with T. Matz (2x) re: cap issues	FEO	F
11/21/2006	Jeffrey	Resler	A.	Partner	0.1	\$525.00	\$52.50	Fee/Employment Objections:Telephone conference with counsel for KPMG re; survivability issue	FEO	F
11/21/2006	Jeffrey	Resler	A.	Partner	0.8	\$525.00	\$420.00	Fee/Employment Objections: Draft final agreement re: provision of Additional Services by KPMG	FEO	F
12/21/2006	Emily	Chou	S.	Partner	1.1	\$415.00	\$456.50	Fee/Employment Objections: Review E&Y Third Fee Application.	FEO	F
12/26/2006	Emily	Chou	S.	Partner	1.2	\$415.00	\$498.00	Fee/Employment Objections: Review E&Y Third Fee Application.	FEO	F
1/2/2007	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	Fee/Employment Objections: Telephone conference with T. Matz regarding extension of objection deadline to PricewaterhouseCoopers supplemental application.	FEO	F
1/2/2007	Rachel	Obaldo	R.	Associate	0.6	\$275.00	\$165.00	Fee/Employment Objections: Review supplemental application for PricewaterhouseCoopers.	FEO	F
1/2/2007	Rachel	Obaldo	R.	Associate	0.9	\$275.00	\$247.50	Fee/Employment Objections: Preparation of formal memorandum to the Committee regarding supplemental application for PricewaterhouseCoopers.	FEO	F
1/2/2007	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Fee/Employment Objections: Confer with R. Obaldo and E. Chou re: review of PWC supplemental app	FEO	F
1/3/2007	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	Fee/Employment Objections: Telephone conference with L. Szlezinger @ Mesirow regarding PwC supplemental application.	FEO	F
1/3/2007	Rachel	Obaldo	R.	Associate	0.1	\$275.00	\$27.50	Fee/Employment Objections: Telephone conference with J. Wharton at Skadden regarding PwC supplemental application.	FEO	F
1/3/2007	Rachel	Obaldo	R.	Associate	1.2	\$275.00	\$330.00	Fee/Employment Objections: Continue work on formal memorandum to the Committee regarding PwC supplemental application.	FEO	F
1/3/2007	Jeffrey	Resler	A.	Partner	0.7	\$525.00	\$367.50	Fee/Employment Objections: Review Supplemental PWC Employment App	FEO	F
1/3/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Objections: Telephone call with M. Broude (Latham) re: PWC App	FEO	F
1/3/2007	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Fee/Employment Objections: Telephone call with L. Szlezinger (Mesirow) re: PWC App	FEO	F

1/4/2007	Silvia	Williams	N.	Paralegal	0.3	\$125.00	\$37.50	Fee/Employment Applications: Calls to and from L. Salcedo at Latham Watkins regarding fee statements of PriceWaterhouse Coopers.	FEO	F
1/4/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Fee/Employment Objections: Revise and distribute formal memo to the Committee regarding the PwC supplemental application.	FEO	F
1/4/2007	Emily	Chou	S.	Partner	2.1	\$415.00	\$871.50	Fee/Employment Objections: Review Third Interim Fee Application of E&Y - time entries.	FEO	F
1/4/2007	Jeffrey	Resler	A.	Partner	0.8	\$525.00	\$420.00	Fee/Employment Objections: Revise memo to the Committee re: PWC app	FEO	F
1/5/2007	Silvia	Williams	N.	Paralegal	0.3	\$125.00	\$37.50	Fee/Employment Applications: Emails to and from L. Salcedo at Latham Watkins regarding fee statements of PriceWaterhouse Coopers.	FEO	F
1/5/2007	Emily	Chou	S.	Partner	2.2	\$415.00	\$913.00	Fee/Employment Objections: Review Third Interim Fee Application of E&Y.	FEO	F
1/8/2007	Emily	Chou	S.	Partner	1.8	\$415.00	\$747.00	Fee/Employment Objections: Cross reference [REDACTED].	FEO	F
1/8/2007	Emily	Chou	S.	Partner	1.0	\$415.00	\$415.00	Fee/Employment Objections: Prepare memorandum for the Committee re E&Y's Third Fee Application.	FEO	F
1/8/2007	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	Fee/Employment Objections: Telephone call with R. Meisler (Skadden) re: Committee issues with new [REDACTED].	FEO	F
1/9/2007	Emily	Chou	S.	Partner	0.8	\$415.00	\$332.00	Fee/Employment Objections: Further cross reference re [REDACTED].	FEO	F
1/9/2007	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	Fee/Employment Objections: Telephone call with R. Meisler (2x) re: agreement on PWC retention	FEO	F
1/10/2007	Silvia	Williams	N.	Paralegal	0.2	\$125.00	\$25.00	Fee/Employment Applications: Call to L. Salcedo at Latham Watkins regarding fee statements of PriceWaterhouse Coopers.	FEO	F
1/24/2007	Jeffrey	Resler	A.	Partner	1.0	\$525.00	\$525.00	Fee/Employment Objections: Review KPMG supplemental retention	FEO	F
1/25/2007	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	Fee/Employment Objections: Telephone call with B. Pickering (Mesirow) re: KPMG supplemental engagements	FEO	F
1/29/2007	Emily	Chou	S.	Partner	1.5	\$415.00	\$622.50	Fee/Employment Objections: Draft memorandum re KPMG Third Fee Application.	FEO	F
1/29/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Objections: Review supplemental retention of KPMG	FEO	F
1/29/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Fee/Employment Objections: Telephone call with Skadden re: supplemental retention of KPMG	FEO	F
1/29/2007	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	Fee/Employment Objections: Telephone call with J. Weiss (.20) re: [REDACTED].	FEO	F
1/30/2007	Rachel	Obaldo	R.	Associate	2.6	\$275.00	\$715.00	Fee/Employment Objections: Review employment application, order, and fee applications for Wilmer Cutler.	FEO	F
1/30/2007	Rachel	Obaldo	R.	Associate	0.8	\$275.00	\$220.00	Fee/Employment Objections: Review employment application and order of [REDACTED].	FEO	F
1/30/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	Fee/Employment Objections: Exchange emails with L. Salcedo regarding fee applications for Wilmer Cutler.	FEO	F

1/30/2007	Rachel	Obaldo	R.	Associate	2.5	\$275.00	\$687.50	Fee/Employment Objections: Review third interim fee application of Deloitte & Touche.	FEO	F
1/30/2007	Rachel	Obaldo	R.	Associate	1.4	\$275.00	\$385.00	Fee/Employment Objections: Preparation of formal memo to the Committee regarding the third interim fee application of Deloitte & Touche.	FEO	F
1/30/2007	Emily	Chou	S.	Partner	0.2	\$415.00	\$83.00	Fee/Employment Objections: Telephone call with Latham re obtaining copies of KPMG monthly fee statements.	FEO	F
1/30/2007	Emily	Chou	S.	Partner	3.5	\$415.00	\$1,452.50	Fee/Employment Objections: Review KPMG time sheets re Third Fee Applications (Jun. 1, 2006 to Sept. 30, 2006).	FEO	F
1/30/2007	Emily	Chou	S.	Partner	1.8	\$415.00	\$747.00	Fee/Employment Objections: Complete draft of memorandum re KPMG Third Fee Application.	FEO	F
1/31/2007	Rachel	Obaldo	R.	Associate	0.8	\$275.00	\$220.00	Fee/Employment Objections: Revise formal memo to the Committee regarding third interim fee application of Deloitte & Touche.	FEO	F
1/31/2007	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	Fee/Employment Objections: Telephone conference and exchange emails with L. Salcedo regarding monthly statements and interim fee applications of Deloitte & Touche, PricewaterhouseCoopers, and Wilmer Cutler.	FEO	F
1/31/2007	Rachel	Obaldo	R.	Associate	0.2	\$275.00	\$55.00	Fee/Employment Objections: Telephone conference with J. Weiss regarding [REDACTED].	FEO	F
1/31/2007	Rachel	Obaldo	R.	Associate	1.9	\$275.00	\$522.50	Fee/Employment Objections: Review pleadings and fee applications related to Wilmer Cutler and PricewaterhouseCoopers.	FEO	F
1/31/2007	Rachel	Obaldo	R.	Associate	1.4	\$275.00	\$385.00	Fee/Employment Objections: Preparation of formal memo to the Committee regarding interim fee application of Wilmer Cutler.	FEO	F
1/31/2007	Emily	Chou	S.	Partner	1.7	\$415.00	\$705.50	Fee/Employment Objections: Revise memorandum re KPMG Third Fee Application and memorandum re E&Y Third Fee Application.	FEO	F
1/31/2007	Jeffrey	Resler	A.	Partner	1.2	\$525.00	\$630.00	Fee/Employment Objections: Review memos re: E&Y, KPMG and Deloitte fee apps	FEO	F
1/31/2007	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Fee/Employment Objections: Confer with R. Obaldo re: [REDACTED].	FEO	F
					72.9		\$29,543.50		FEO Total	
10/4/2006	Michael	Warner	D.	Partner	4.5	\$525.00	\$2,362.50	General Committee Operations & Issues: Attend monthly meeting with Committee and Debtors.	GC	F
10/4/2006	Michael	Warner	D.	Partner	2.7	\$525.00	\$1,417.50	General Committee Operations & Issues: Review debtors' presentation to Committee	GC	F
10/5/2006	Michael	Warner	D.	Partner	0.8	\$525.00	\$420.00	General Committee Operations & Issues: Review Jefferies [REDACTED].	GC	F
10/9/2006	Michael	Warner	D.	Partner	0.4	\$525.00	\$210.00	General Committee Operations & Issues: Review memorandum from Jefferies on [REDACTED].	GC	F
10/10/2006	Kerri	LaBrada	L	Paralegal	0.5	\$125.00	\$62.50	General Committee Operations & Issues: Prepare documents needed for exhibits to memorandum for the Committee.	GC	F

10/11/2006	Michael	Warner	D.	Partner	0.3	\$525.00	\$157.50	General Committee Operations & Issues: Review Latham memo re expansion of [REDACTED].	GC	F
10/16/2006	Jeffrey	Resler	A.	Partner	0.8	\$525.00	\$420.00	General Committee Operations & Issues: Review Jefferies Reports [REDACTED].	GC	F
10/16/2006	Jeffrey	Resler	A.	Partner	0.8	\$525.00	\$420.00	General Committee Operations & Issues: Telephonic appearance for weekly Committee Professionals call	GC	F
10/16/2006	Jeffrey	Resler	A.	Partner	1.5	\$525.00	\$787.50	General Committee Operations & Issues: Telephonic appearance for weekly Committee call	GC	F
10/17/2006	Michael	Warner	D.	Partner	1.1	\$525.00	\$577.50	General Committee Operations & Issues: Review Jefferies report re [REDACTED].	GC	F
10/19/2006	Rachel	Obaldo	R	Associate	0.4	\$275.00	\$110.00	General Committee Operations & Issues: Review proposed amended twelfth omnibus hearing agenda.	GC	F
10/27/2006	Rachel	Obaldo	R	Associate	0.3	\$275.00	\$82.50	General Committee Operations & Issues: Review amended eighth supplemental case management order.	GC	F
10/27/2006	Jeffrey	Resler	A.	Partner	1.0	\$525.00	\$525.00	General Committee Operations & Issues: Review [REDACTED].	GC	F
10/30/2006	Rachel	Obaldo	R	Associate	1.5	\$275.00	\$412.50	General Committee Operations & Issues: Participate in weekly conference call with the Committee.	GC	F
10/30/2006	Jeffrey	Resler	A.	Partner	1.0	\$525.00	\$525.00	General Committee Operations & Issues: Participate on weekly professionals call	GC	F
10/30/2006	Jeffrey	Resler	A.	Partner	0.7	\$525.00	\$367.50	General Committee Operations & Issues: Partial participation on weekly Committee call	GC	F
10/30/2006	Michael	Warner	D.	Partner	0.4	\$525.00	\$210.00	General Committee Operations & Issues: Review Debtors' press release re settlement with SEC.	GC	F
10/31/2006	Michael	Warner	D.	Partner	0.5	\$525.00	\$262.50	General Committee Operations & Issues: E-mail from Mesirow re [REDACTED].	GC	F
11/3/2006	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	General Committee Operations & Issues: Review KPMG Letter re: access to [REDACTED].	GC	F
11/6/2006	David	Cohen	T.	Partner	0.5	\$525.00	\$262.50	General Committee Operations & Issues: Participate on committee conference call.	GC	F
11/13/2006	Jeffrey	Resler	A.	Partner	1.0	\$525.00	\$525.00	General Committee Operations & Issues: Telephonic appearance on weekly professionals call	GC	F
11/13/2006	Jeffrey	Resler	A.	Partner	2.9	\$525.00	\$1,522.50	General Committee Operations & Issues: Telephonic appearance on weekly Committee call	GC	F
11/13/2006	Jeffrey	Resler	A.	Partner	0.8	\$525.00	\$420.00	General Committee Operations & Issues: Review Jefferies Report on [REDACTED].	GC	F
11/15/2006	Jeffrey	Resler	A.	Partner	0.7	\$525.00	\$367.50	General Committee Operations & Issues: Review materials for tomorrow's Committee meeting with the Debtors	GC	F
11/16/2006	Jeffrey	Resler	A.	Partner	0.8	\$525.00	\$420.00	General Committee Operations & Issues: Review materials for today's Committee meetings - Jefferies Report and Debtor's Presentation	GC	F
11/16/2006	Jeffrey	Resler	A.	Partner	1.0	\$525.00	\$525.00	General Committee Operations & Issues: Attend telephonically Committee meeting prior to meeting with the Debtors	GC	F
11/16/2006	Jeffrey	Resler	A.	Partner	2.6	\$525.00	\$1,365.00	General Committee Operations & Issues: Attend telephonically Committee meeting with Debtor	GC	F

11/16/2006	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	General Committee Operations & Issues: Attend telephonically Committee meeting after meeting with the Debtors	GC	F
11/17/2006	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	General Committee Operations & Issues: Review KPMG letter - telephone call with Leon S (Meisorow) re: same and [REDACTED].	GC	F
11/17/2006	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	General Committee Operations & Issues: Review materials for Monday's Committee meeting	GC	F
11/20/2006	Jeffrey	Resler	A.	Partner	2.5	\$525.00	\$1,312.50	General Committee Operations & Issues: Attend weekly Committee call; report on KPMG Employment App	GC	F
11/30/2006	Michael	Warner	D.	Partner	0.2	\$525.00	\$105.00	General Committee Operations & Issues: Review memorandum from Latham re [REDACTED].	GC	F
12/4/2006	Michael	Warner	D.	Partner	3.9	\$525.00	\$2,047.50	General Committee Operations & Issues: Review memorandums of Latham and WS re [REDACTED].	GC	F
12/4/2006	Michael	Warner	D.	Partner	0.3	\$525.00	\$157.50	General Committee Operations & Issues: E-mail discussions with Mesirov re claim analysis.	GC	F
12/5/2006	Michael	Warner	D.	Partner	1.1	\$525.00	\$577.50	General Committee Operations & Issues: Review Backstop commitment fee presentation summary.	GC	F
12/5/2006	Michael	Warner	D.	Partner	2.2	\$525.00	\$1,155.00	General Committee Operations & Issues: Review and revise memorandum to committee on new credit facility issues.	GC	F
12/6/2006	Michael	Warner	D.	Partner	0.7	\$525.00	\$367.50	General Committee Operations & Issues: Review internal memorandums to committee from Latham re [REDACTED].	GC	F
12/8/2006	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	General Committee Operations & Issues: Review New DIP presentation	GC	F
12/11/2006	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	General Committee Operations & Issues: Review latest calendar of dates and dealines circulated by Latham.	GC	F
12/11/2006	Jeffrey	Resler	A.	Partner	1.0	\$525.00	\$525.00	General Committee Operations & Issues: Telephonic appearance on weekly professionals call	GC	F
12/11/2006	Jeffrey	Resler	A.	Partner	1.5	\$525.00	\$787.50	General Committee Operations & Issues: Telephonic appearance on weekly Committee call	GC	F
12/11/2006	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	General Committee Operations & Issues: Review Jefferies analysis of DIP Facility	GC	F
12/11/2006	Michael	Warner	D.	Partner	0.8	\$525.00	\$420.00	General Committee Operations & Issues: Strategy discussion with attorney JAR re presentation of [REDACTED].	GC	F
12/11/2006	Michael	Warner	D.	Partner	2.4	\$525.00	\$1,260.00	General Committee Operations & Issues: Review internal committee memorandum re [REDACTED].	GC	F
12/12/2006	Silvia	Williams	N.	Paralegal	0.7	\$125.00	\$87.50	General Committee Operations & Issues: Review 3rd omnibus objections to claim for conflicts.	GC	F
12/13/2006	Michael	Warner	D.	Partner	0.7	\$525.00	\$367.50	General Committee Operations & Issues: Review memorandums from Latham and E-Mail to Latham re [REDACTED].	GC	F
12/13/2006	Michael	Warner	D.	Partner	0.3	\$525.00	\$157.50	General Committee Operations & Issues: E-mails to and from Latham re [REDACTED].	GC	F
12/18/2006	Jeffrey	Resler	A.	Partner	1.0	\$525.00	\$525.00	General Committee Operations & Issues: Attendance on weekly Professionals call	GC	F

12/18/2006	Jeffrey	Resler	A.	Partner	1.5	\$525.00	\$787.50	General Committee Operations & Issues: Attendance on weekly Committee Call; discussion of [REDACTED].	GC	F
12/18/2006	Jeffrey	Resler	A.	Partner	1.2	\$525.00	\$630.00	General Committee Operations & Issues: Review materials for today's Committee call	GC	F
12/18/2006	Michael	Warner	D.	Partner	0.8	\$525.00	\$420.00	General Committee Operations & Issues: Strategy discussion with attorney J. Resler re [REDACTED].	GC	F
12/21/2006	Rachel	Obaldo	R.	Associate	0.4	\$275.00	\$110.00	General Committee Operations & Issues: Telephone conference with unsecured creditor inquiring as to the status of the case.	GC	F
12/23/2006	Michael	Warner	D.	Partner	0.8	\$525.00	\$420.00	General Committee Operations & Issues: Review Mesirow update and report on [REDACTED].	GC	F
12/28/2006	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	General Committee Operations & Issues: Review report to Committee re:[REDACTED].	GC	F
1/2/2007	Jeffrey	Resler	A.	Partner	1.2	\$525.00	\$630.00	General Committee Operations & Issues: Attendance on weekly Committee call	GC	F
1/3/2007	Michael	Warner	D.	Partner	2.1	\$525.00	\$1,102.50	General Committee Operations & Issues: Review presentation materials provided by Debtors for Committee - Debtors meeting of 1/4.	GC	F
1/4/2007	Michael	Warner	D.	Partner	7.7	\$525.00	\$4,042.50	General Committee Operations & Issues: Preparation for and participate in Committee meeting followed by Committee-Debtors meeting and post-Committee meeting.	GC	F
1/8/2007	Jeffrey	Resler	A.	Partner	1.5	\$525.00	\$787.50	General Committee Operations & Issues: Attendance on weekly Committee call	GC	F
1/29/2007	Rachel	Obaldo	R.	Associate	0.3	\$275.00	\$82.50	General Committee Operations & Issues: Review fifth supplemental affidavit regarding retention of Latham.	GC	F
					69.8		\$35,365.00		GC Total	
11/14/2006	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Secured Lender Lien Review: Telephone conference with M. Seider (Latham) re: upcoming deadline with the Pre-Petition Secured Lenders	LR	F
12/5/2006	Jeffrey	Resler	A.	Partner	1.5	\$525.00	\$787.50	Secured Lender Lien Review: Draft lengthy email to Committee re: [REDACTED].	LR	F
12/8/2006	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Secured Lender Lien Review: Exchange email with B. Rosenberg re: new DIP proposal	LR	F
12/11/2006	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Secured Lender Lien Review: Review memo on [REDACTED].	LR	F
12/11/2006	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Secured Lender Lien Review: Telephone conference with R. Trust (Simpson-Bank Counsel) re: litigation complaint deadline	LR	F
12/18/2006	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Secured Lender Lien Review: Telephone conference with B. Rosenberg re: [REDACTED].	LR	F
12/26/2006	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Secured Lender Lien Review: Telephone conference with Latham re: [REDACTED].	LR	F
12/26/2006	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Secured Lender Lien Review: T/c with Latham re: status of review of DIP Financing	LR	F
12/28/2006	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Secured Lender Lien Review: T/c with Latham re: DIP Financing issues	LR	F

1/2/2007	Jeffrey	Resler	A.	Partner	1.8	\$525.00	\$945.00	Secured Lender Lien Review: Review DIP Credit Agreement provisions forwarded by H. Baer and new draft of DIP order - additional provisions	LR	F
1/2/2007	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Secured Lender Lien Review: Exchange emails and calls with H. Baer re: [REDACTED].	LR	F
1/2/2007	Jeffrey	Resler	A.	Partner	1.5	\$525.00	\$787.50	Secured Lender Lien Review: Draft [REDACTED].	LR	F
1/2/2007	Jeffrey	Resler	A.	Partner	0.2	\$525.00	\$105.00	Secured Lender Lien Review: Telephone conference with H. Baer re: [REDACTED].	LR	F
1/2/2007	Michael	Warner	D.	Partner	0.8	\$525.00	\$420.00	Secured Lender Lien Review: Strategy discussions with attorney J. Resler re [REDACTED].	LR	F
1/3/2007	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	Secured Lender Lien Review: Telephone conference with H. Baer re: resolution of DIP issue (.20) - review proposed language re: same (.20)	LR	F
1/3/2007	Michael	Warner	D.	Partner	2.6	\$525.00	\$1,365.00	Secured Lender Lien Review: Review dip related documents (during 3.5 hours of travel).	LR	F
					11.5		\$6,037.50		LR Total	
12/4/2006	Michael	Warner	D.	Partner	0.8	\$525.00	\$420.00	Plan and Disclosure Statement: Consider memo from co-counsel (B. Rosenberg) re [REDACTED].	PDS	F
12/6/2006	Michael	Warner	D.	Partner	0.9	\$525.00	\$472.50	Plan and Disclosure Statement: Review [REDACTED].	PDS	F
12/12/2006	Michael	Warner	D.	Partner	0.8	\$525.00	\$420.00	Plan and Disclosure Statement: Review memorandum from Latham re [REDACTED].	PDS	F
12/16/2006	Michael	Warner	D.	Partner	1.8	\$525.00	\$945.00	Plan and Disclosure Statement: Review current versions of plan support agreement and [REDACTED].	PDS	F
12/19/2006	Michael	Warner	D.	Partner	1.6	\$525.00	\$840.00	Plan and Disclosure Statement: Review motions re framework agreement.	PDS	F
12/28/2006	Michael	Warner	D.	Partner	1.4	\$525.00	\$735.00	Plan and Disclosure Statement: Review Jefferies reports to committee re [REDACTED].	PDS	F
					7.3		\$3,832.50		PDS Total	
1/23/2007	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	Relief From Stay Proceedings: Review motion for relief from stay filed by Tower Automotive.	RFS	F
1/23/2007	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	Relief From Stay Proceedings: Preparation of formal memorandum to the Committee regarding motion for relief from stay filed by Tower Automotive.	RFS	F
1/24/2007	Rachel	Obaldo	R.	Associate	0.8	\$275.00	\$220.00	Relief From Stay Proceedings: Legal research regarding Tower Automotive issues.	RFS	F
1/25/2007	Rachel	Obaldo	R.	Associate	2.1	\$275.00	\$577.50	Relief From Stay Proceedings: Continue legal research regarding Tower Automotive issues.	RFS	F
1/25/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Relief From Stay Proceedings: Confer with R. Obaldo re: Tower relief from stay	RFS	F
1/26/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Relief From Stay Proceedings: Confer with R. Obaldo re: results of her review of Tower issue	RFS	F
1/26/2007	Jeffrey	Resler	A.	Partner	0.3	\$525.00	\$157.50	Relief From Stay Proceedings: Review Tower pleadings	RFS	F
1/29/2007	Rachel	Obaldo	R.	Associate	0.9	\$275.00	\$247.50	Relief From Stay Proceedings: Continue drafting formal memo to the Committee regarding Tower relief from stay motion.	RFS	F

1/29/2007	Jeffrey	Resler	A.	Partner	0.4	\$525.00	\$210.00	Relief From Stay Proceedings: Telephone call with Skadden re: stipulation with Tower	RFS	F
1/30/2007	Rachel	Obaldo	R.	Associate	0.5	\$275.00	\$137.50	Relief From Stay Proceedings: Finalize memo regarding Tower Automotive and distribute to the Committee.	RFS	F
1/30/2007	Jeffrey	Resler	A.	Partner	0.5	\$525.00	\$262.50	Relief From Stay Proceedings: Revise memo to Committee re: Tower stipulation	RFS	F
					7.1		\$2,402.50		RFS Total	
					272.9		\$117,281.50		Grand Total	

EXHIBIT “E”

EXHIBIT "E"
Warner Stevens, L.L.P. - Billing Task Code Summary
For the Billing Period October 1, 2006 through January 31, 2007

Task Description	Task Code	Hours	Aggregate Fees
Barclays Bank Rule 2004 Examination	BB	8.7	\$3,192.50
Claims Administration and Objections	CAO	15.4	\$7,108.00
Fee/Employment Applications	FEA	80.2	\$29,800.00
Fee/Employment Objections	FEO	72.9	\$29,543.50
General Committee Operations & Issues	GC	69.8	\$35,365.00
Secured Lender Lien Review	LR	11.5	\$6,037.50
Plan and Disclosure Statement	PDS	7.3	\$3,832.50
Relief From Stay Proceedings	RFS	7.1	\$2,402.50
TOTALS		272.9	\$117,281.50

EXHIBIT “F”

EXHIBIT "F"

**Warner Stevens, L.L.P. – Reimbursable Expense & Disbursements Summary
For the Billing Period October 1, 2006 through January 31, 2007**

Description	Amount
Overnight Courier Service	\$766.68
Travel - Airfare	\$2,934.55
Travel - Lodging	\$531.89
Travel - Ground Transportation	\$1,357.08
Travel - Parking	\$64.00
TOTAL EXPENSES	\$5,654.20

Firm Policy Regarding Reimbursable Expenses

Warner Stevens does not charge clients for such expenses as long-distance telephone calls, incoming and outgoing facsimiles, in-house document reproduction and postage.

It is the policy of Warner Stevens that various types of expenses are charged to the estate at the actual cost incurred by the Firm, such as conference call hosting, travel related expenses (airfare, lodging, transportation, parking, etc.), transcripts, courier services and other outsourced services (document reproduction, service, retrieval, etc.).

Warner Stevens' policy is not to charge for expenses incurred for electronic legal research that are included as part of its Westlaw service plan. However, when Warner Stevens must conduct electronic legal research for matters outside the scope of its Westlaw service plan, Warner Stevens uses its best efforts to keep electronic legal research costs to a minimum. When electronic legal research costs are incurred by Warner Stevens that is in addition to its Westlaw service plan, the actual cost is charged to the client, with no mark-up thereon.

Because many of the above-referenced expenses are charged to a credit card or otherwise billed on a monthly basis, they may not be included on the monthly Fee Statement for the month in which they were actually incurred, rather, they will be included on the monthly Fee Statement for the month in which the invoice or credit card statement is actually paid.

In Re:Delphi Corporation, et al.; Case No. 05-44481		
Reimbursable Expenses of Warner Stevens, LLP		
For the Billing Period October 1, 2006 Through January 31, 2007		
DATE	DESCRIPTION	AMOUNT
10/23/2006	Cash expense re Airfare	\$975.95
1/10/2007	Cash expense re Airfare	\$1,723.60
1/10/2007	Cash expense re Airfare	\$235.00
	Cash expense re Airfare Total	\$2,934.55
10/23/2006	Cash expense re Hotel	\$531.89
	Cash expense re Hotel Total	\$531.89
10/11/2006	Cash expense re Overnight Courier	\$29.40
10/11/2006	Cash expense re Overnight Courier	\$17.49
10/11/2006	Cash expense re Overnight Courier	\$16.90
10/11/2006	Cash expense re Overnight Courier	\$16.90
10/11/2006	Cash expense re Overnight Courier	\$16.90
10/11/2006	Cash expense re Overnight Courier	\$17.49
10/11/2006	Cash expense re Overnight Courier	\$16.90
10/11/2006	Cash expense re Overnight Courier	\$17.49
10/11/2006	Cash expense re Overnight Courier	\$17.49
10/11/2006	Cash expense re Overnight Courier	\$16.90
10/11/2006	Cash expense re Overnight Courier	\$17.49
11/15/2006	Cash expense re Overnight Courier	\$29.40
11/15/2006	Cash expense re Overnight Courier	\$17.49
11/15/2006	Cash expense re Overnight Courier	\$16.90
11/15/2006	Cash expense re Overnight Courier	\$16.90
11/15/2006	Cash expense re Overnight Courier	\$16.90
11/15/2006	Cash expense re Overnight Courier	\$17.49
11/15/2006	Cash expense re Overnight Courier	\$16.90
11/15/2006	Cash expense re Overnight Courier	\$17.49
11/15/2006	Cash expense re Overnight Courier	\$17.49
11/15/2006	Cash expense re Overnight Courier	\$16.90
12/13/2006	Cash expense re Overnight Courier	\$33.92
12/13/2006	Cash expense re Overnight Courier	\$17.49
12/13/2006	Cash expense re Overnight Courier	\$16.90
12/13/2006	Cash expense re Overnight Courier	\$16.90
12/13/2006	Cash expense re Overnight Courier	\$16.90
12/13/2006	Cash expense re Overnight Courier	\$17.49
12/13/2006	Cash expense re Overnight Courier	\$16.90
12/13/2006	Cash expense re Overnight Courier	\$17.49
12/13/2006	Cash expense re Overnight Courier	\$17.49
12/13/2006	Cash expense re Overnight Courier	\$16.90
12/13/2006	Cash expense re Overnight Courier	\$15.05
1/10/2007	Cash expense re Overnight Courier	\$28.75
1/10/2007	Cash expense re Overnight Courier	\$16.91
1/10/2007	Cash expense re Overnight Courier	\$16.33
1/10/2007	Cash expense re Overnight Courier	\$16.33
1/10/2007	Cash expense re Overnight Courier	\$16.33
1/10/2007	Cash expense re Overnight Courier	\$16.91
1/10/2007	Cash expense re Overnight Courier	\$16.33
1/10/2007	Cash expense re Overnight Courier	\$16.91
1/10/2007	Cash expense re Overnight Courier	\$16.91

1/10/2007	Cash expense re Overnight Courier	\$16.33
	Cash expense re Overnight Courier Total	\$766.68
10/10/2006	Cash expense re Parking	\$64.00
	Cash expense re Parking Total	\$64.00
10/4/2006	Cash expense re Transportation	\$87.60
10/10/2006	Cash expense re Transportation	\$87.60
10/16/2006	Cash expense re Transportation	\$162.00
10/16/2006	Cash expense re Transportation	\$162.00
12/29/2006	Cash expense re Transportation	\$169.80
12/29/2006	Cash expense re Transportation	\$173.40
1/4/2007	Cash expense re Transportation	\$87.60
1/5/2007	Cash expense re Transportation	\$87.60
1/18/2007	Cash expense re Transportation	\$162.00
1/18/2007	Cash expense re Transportation	\$177.48
	Cash expense re Transportation Total	\$1,357.08
	Grand Total	\$5,654.20

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re	)	Chapter 11
DELPHI CORPORATION, et al.,	)	Case No. 05-44481(RDD)
)	
Debtors.	)	(Jointly Administered)
_____)	

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on the 30th day of March 2007, a true and correct copy of the foregoing was served upon the parties below via DHL overnight delivery:

1. Notice of Filing of Fourth Interim Application for Compensation and Reimbursement of Expenses of Warner Stevens, L.L.P., as Conflicts Counsel to the Official Committee of Unsecured Creditors for the Period of October 1, 2006 through January 31, 2007; and
2. Fourth Interim Fee Application for Compensation and Reimbursement of Expenses of Warner Stevens, L.L.P., as Conflicts Counsel to the Official Committee of Unsecured Creditors for the Period of October 1, 2006 through January 31, 2007.

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The undersigned hereby further certifies that on the 30th day of March 2007, a true and correct copy of the *Notice of Filing of Fourth Interim Application for Compensation and Reimbursement of Expenses of Warner Stevens, L.L.P., as Conflicts Counsel to the Official Committee of Unsecured Creditors for the Period of October 1, 2006 through January 31, 2007*, was served via electronic mail upon the parties on the attached 2002 List.

/s/ Michael D. Warner

Michael D. Warner

(TX State Bar No. 00792304)

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